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A/C.5/47/79	United Nations Observer Mission in South Africa: report of the Secretary-General	104	
A/C.5/47/80	Programme budget implications of draft resolution III submitted by the Second Committee in document A/47/718/Add.1: note by the Secretary-General	104	
A/C.5/47/81	Programme budget implications of draft resolutions I, II and IV submitted by the Second Committee in document A/47/719: note by the Secretary-General	104	
A/C.5/47/82	Programme budget implications of draft resolution II submitted by the Second Committee in document A/47/729: note by the Secretary-General	104	
A/C.5/47/83	Programme budget implications of the draft resolution contained in document A/47/L.49: note by the Secretary-General	104	
A/C.5/47/84	Programme budget implications of the draft decision submitted by the Fifth Committee in document A/47/835: note by the Secretary-General	104	
A/C.5/47/85	The contingency fund—consolidated statement of programme budget implications and revised estimates: report of the Secretary-General	104	
A/C.5/47/86 and Corr.1	Revised estimates: recosting of decisions of the Fifth Committee concerning statements of programme budget implications and revised estimates: note by the Secretariat	104	
A/C.5/47/88	Revised estimates as requested by the General Assembly in its resolution 47/212 A: report of the Secretary-General	103 and 104	
A/C.5/47/89	Revised estimates under section 31 (Public information) resulting from the establishment of seven United Nations interim offices: report of the Secretary-General	104	
A/C.5/47/92	Letter dated 29 March 1993 from the Chairman of the Committee on Conferences to the Chairman of the Fifth Committee	103 and 104	
A/C.5/47/93	Programme budget implications of the draft resolution contained in document A/47/L.56: note by the Secretary-General	104	
A/C.5/47/L.17	Draft resolution	103 and 104	See A/47/830, para. 12, draft resolution I
A/C.5/47/L.20	Draft report of the Fifth Committee	104	Replaced by A/47/835
A/C.5/47/L.24	Draft resolution	103	See A/47/830, para. 12, draft resolution II
A/C.5/47/L.26	Draft decision	104	See A/47/835, para. 78, draft decision I
A/C.5/47/L.28	*Idem*	104	Ibid., draft decision II
A/C.5/47/L.30	*Idem*	103	See A/47/830, para. 13
A/C.5/47/L.31	*Idem*	103 and 104	See A/47/835, para. 78, draft decision III
A/C.5/47/L.36	Draft resolution	103 and 104	See A/47/932, para. 10
A/C.5/47/L.51	Draft decision	104	See A/47/835/Add.2, para. 8, draft decision I
A/C.5/47/CRP.1	Granting of travel assistance to least developed and other developing countries that are members of the United Nations Commission on International Trade Law	104	
A/C.5/47/CRP.3/Rev.1	Note by the Secretariat	104	

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Agenda item 105

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 105: Programme planning*

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 14th to 17th, 19th, 20th, 24th, 28th to 31st, 36th and 50th meetings, and corrigendum; and ibid., *Plenary Meetings*, 94th meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 108.

DOCUMENT A/47/828*

Report of the Fifth Committee

[*Original: Spanish*]
[*22 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 105, the item entitled "Programme planning" and to allocate it to the Fifth Committee for consideration and report, on the understanding that each programme of the proposed revisions to the medium-term plan for the period 1992-1997 would be submitted to a plenary meeting or to the appropriate Main Committee for review.

2. The Fifth Committee considered agenda item 105 in conjunction with item 103 (Review of the efficiency of the administrative and financial functioning of the United Nations) and item 104 (Programme budget for the biennium 1992-1993) at its 14th to 17th, 19th and 20th meetings, between 26 October and 5 November 1992, and separately at its 24th, 28th to 31st, 36th and 50th meetings, between 11 November and 19 December. Statements and observations made in the course of the discussion of the item are reflected in the summary records of the meetings (A/C.5/47/SR.14-17, 19, 20, 24, 28-31, 36 and 50).

3. At its 14th meeting, on 26 October, the Committee heard statements by the Chairman of the Committee for Programme and Coordination and the Acting Controller.

4. For its consideration of the item, the Fifth Committee had before it the following documents:

[*See the list of documents at the end of the present fascicle.*]

5. At the 50th meeting, on 19 December, the Chairman of the Fifth Committee introduced a draft resolution (A/C.5/47/L.18), which had been elaborated following informal consultations held under the chairmanship of Mr. Jorge Duhalt (Mexico).

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.18 without a vote (see para. 7 below).

Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

PROGRAMME PLANNING

The General Assembly,

Recalling its resolutions 37/234 of 21 December 1982, 41/213 of 19 December 1986, 42/211 of 21 December 1987, 43/219 of 21 December 1988, 44/194 of 21 December 1989, 45/253 of 21 December 1990 and 46/189 of 20 December 1991,

Having examined the proposed revisions (A/47/6) to the medium-term plan for the period 1992-1997,

Having considered the note by the Chairman of the Fifth Committee (A/C.5/47/46 and Add.1 and 2) reporting on the review of the proposed revisions to the medium-term plan for the period 1992-1997 by the other Main Committees of the General Assembly,

Having also considered the report of the Committee for Programme and Coordination on the work of its thirty-second session (A/47/16 (Parts I and II)), the report of the Committee on Conferences (A/47/32 and Add.1) and the oral report of the Advisory Committee on Administrative and Budgetary Questions (A/47/7 and Add.1-17, annex, paras. 11-15),

Having further considered the reports of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991 (A/47/159 and Add.1) and on the assessment of evaluation activities and proposals for strengthening the role of evaluation (A/47/116),

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*Incorporating document A/47/828/Corr.1 of 28 January 1993.

I

MEDIUM-TERM PLAN FOR THE PERIOD 1992-1997

1. *Adopts* the Secretary-General's proposed revisions to the medium-term plan for the period 1992-1997, as amended by the recommendations of the Second Committee (see A/C.5/47/46), the Committee for Programme and Coordination (A/47/16 (Parts I and II)) and the Committee on Conferences (A/47/32 and Add.1), and the additional conclusions contained in the annex to the present resolution;

2. *Takes note* of the views of the other Main Committees of the General Assembly (see A/C.5/47/46 and Add.1 and 2) and the observations made by the Advisory Committee on Administrative and Budgetary Questions;

3. *Reaffirms* that the medium-term plan is the principal policy directive of the United Nations and shall serve as the framework for the formulation of the biennial programme budgets;

4. *Emphasizes* the importance of the contribution of the sectoral, regional and central intergovernmental bodies, in particular the Main Committees of the General Assembly, in reviewing and improving the quality of the plan and its revisions;

5. *Regrets* that there are still considerable practical problems which limit the availability of such contributions;

6. *Calls upon* intergovernmental bodies to take appropriate measures to ensure their active participation in the review of the medium-term plan and its revisions;

7. *Endorses* the recommendation of the Committee for Programme and Coordination that a prototype of a possible new format of the medium-term plan should be presented to the Committee at its thirty-third session;

8. *Endorses also* the recommendation of the Committee for Programme and Coordination that an ad hoc technical seminar of experts should be convened in the field of programme planning of the United Nations, without additional cost to the Organization, to assist the Secretariat in the drafting of the prototype of the new format of the medium-term plan;

9. *Decides* that the prototype, as recommended by the Committee for Programme and Coordination, should take into account the relevant conclusions of the seminar on the prototype of a new budget document and address, in particular, issues concerning the manageability of the drafting and revision process, including the questions of preparation and submission of documentation and the review of programme planning documents by subsidiary intergovernmental machinery;

10. *Expresses its concern* at the negative impact of late issuance of documentation on the in-depth review of the revisions to the medium-term plan and endorses the related recommendations of the Committee for Programme and Coordination as contained in its report on the work of its thirty-second session (A/47/16 (Part I), para. 37, and A/47/16 (Part II), paras. 10-12);

11. *Recommends* that, within the framework of the review of the format and structure of the medium-term plan, the seminar give particular attention to ensuring the timeliness of the provision of documentation;

II

PROGRAMME PERFORMANCE REPORT

1. *Takes note* of the report of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991 (A/47/159 and Add.1);

2. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination (A/47/16 (Part I), paras. 37-44) on the report of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991;

3. *Requests* the Secretary-General to reflect the improvements proposed in his report to the General Assembly at its forty-sixth session[1] in his report on the programme performance of the United Nations for the biennium 1992-1993;

III

PROGRAMME EVALUATION IN THE UNITED NATIONS

1. *Takes note* of the report of the Secretary-General on the assessment of evaluation activities and proposals for strengthening the role of evaluation (A/47/116);

2. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination at its thirty-second session on this question and urges the Secretary-General to improve the methodology for self-evaluation;

IV

COORDINATION

1. *Emphasizes* the need for enhanced coordination in the United Nations system and welcomes the intention of the Secretary-General, as Chairman of the Administrative Committee on Coordination, to assign a high priority to coordination and to work with the executive heads of the organizations of the system to develop new approaches for collaboration with the purpose of improving the effectiveness and efficiency of coordination;

2. *Endorses* the conclusions and recommendations made by the Committee for Programme and Coordination at its thirty-second session on the annual overview report of the Administrative Committee on Coordination for 1991;[2]

3. *Endorses also* the recommendations made by the Committee for Programme and Coordination at its thirty-second session on the report of the Secretary-General on the System-wide Plan of Action for African Economic Recovery and Development[3] and invites the Secretary-General:

(*a*) To launch, at the earliest possible time, the System-wide Plan of Action for African Economic Recovery and Development and the United Nations New Agenda for the Development of Africa in the 1990s;[4]

(*b*) To call upon all the relevant executive heads of the United Nations agencies and bodies to accord high priority to the implementation of the Plan and to use it as a guideline for their activities related to African development;

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[1] A/46/173.

[2] E/1992/11 and Add.1 and 2.

[3] E/AC.51/1992/5.

[4] See resolution 46/151, annex.

4. *Takes note* of the preparation of the system-wide medium-term plan for the advancement of women for the period 1996-2001 and the amendments proposed to the plan by the Committee for Programme and Coordination;

5. *Takes note also* of the decision of the Committee for Programme and Coordination to propose to the Administrative Committee on Coordination that at the twenty-seventh series of their joint meetings, the Committee for Programme and Coordination and the Administrative Committee on Coordination should discuss the results of the United Nations Conference on Environment and Development and their implications for the United Nations system;

V

OTHER MATTERS

1. *Recalls* its resolutions 46/185 B and 46/189 of 20 December 1991, by which it endorsed the recommendation of the Committee for Programme and Coordination at its thirty-first session[5] to establish a system of responsibility and accountability of programme managers of the United Nations;

2. *Endorses* the recommendations of the Committee for Programme and Coordination in its report (A/47/16 (Part I), para. 44, and A/47/16 (Part II), para. 245) and invites the Secretary-General to report to the General Assembly at its forty-eighth session on the establishment of such a system.

ANNEX

Conclusions on revisions to the major programmes, programmes and subprogrammes of the medium-term plan for the period 1992-1997

Programme 1. Good offices and peacemaking, peace-keeping, research and the collection of information

The General Assembly endorses the recommendations of the Committee for Programme and Coordination contained in paragraphs 30 and 31 of its report (A/47/16 (Part II)) and invites the Secretary-General to take into account the decisions of the Assembly on preventive diplomacy and related matters in the implementation of this programme.

In the fourth line of new paragraph 1.21 (*b*) and in the second line of new paragraph 1.21 (*i*), *insert* international *before* peace and security

Programme 2. Political and Security Council affairs

Retain the title "Political and Security Council affairs" for the programme.

Programme 4. Special political questions, trusteeship and decolonization

Subprogramme 4: Enhancing the effectiveness of the principle of periodic and genuine elections

For the text of new paragraph 4.37, substitute:

> 4.37. The legislative mandate of the subprogramme is provided by the General Assembly in its resolution 46/137 of 17 December 1991 and its implementation will be carried out in the context of Assembly resolutions 47/130 and 47/138 of 18 December 1992 and in full coordination with programme 35, Promotion and protection of human rights.

At the end of new paragraph 4.39, *delete* and provide development assistance

Programme 6. Elimination of apartheid

In new paragraph 6.2, *delete* consensus

In new paragraph 6.36 (*a*), *for* the consensus *read* related

Programme 7. Disarmament

Not applicable to English.

Programme 13. Trade and development

Paragraph 13.30 should read:

> 13.30. Subprogrammes 1 to 5, 7 to 9 and 11 are designated high priority.

Subprogramme 1: International competition and trade policies

Paragraph 13.34 (c)

At the end of the paragraph, *delete* , ensuring transparency and defining consultation procedures

Paragraph 13.35 (d)

For the existing text, substitute:

> (*d*) Enhancing knowledge of restrictive business practices and encouraging the elimination of those practices which adversely affect international trade, particularly that of developing countries and the economic development of those countries;

Subprogramme 2: Commodities

Paragraph 13.41 (d)

In the first line, *after* diversification *insert* and crop substitution

Paragraph 13.41 (g)

For the existing text, substitute:

> (*g*) Review developments, undertake analysis and provide information and support to technical cooperation in the field of commodities and sustainable development;

Subprogramme 3: Development finance and debt

Paragraph 13.45 (g)

In the second line, *after* debt *insert* management and

Subprogramme 4: Investment and technology

Paragraph 13.49 (b)

At the beginning of the paragraph, *for* Formulation and adoption of *read* Analysis of and advice on

Paragraph 13.50 (h)

For the existing text, substitute:

> (*h*) Consider whether there is the convergence of views of Governments on a code of conduct on the transfer of technology necessary to reach agreement on all outstanding issues. If there is convergence of views, contribute to further work on the code;

Add a paragraph 13.50 (*j*) reading:

> (*j*) Analyse challenges and opportunities for transfer of technology to and from countries undergoing transition processes to a market economy.

Subprogramme 5: Poverty alleviation

Paragraph 13.53 (b)

At the end of the paragraph, *after* poverty *insert* and the participation of the poor and vulnerable groups in development

Paragraph 13.53 (d)

The second line should read:

social development programmes, particularly in developing countries, especially in the

Subprogramme 6: Economic cooperation among developing countries

Paragraph 13.62 (a)

For both among developed and developing *read* among developing

Subprogramme 7: Global interdependence: the international trading, monetary and financial systems; international implications of macroeconomic policies

Paragraph 13.66 (b)

In the first line, *for* study *read* consider

Paragraph 13.67 (b)

For the existing text, substitute:

> (*b*) Study trends in the international trading, monetary and financial systems with a view to identifying the coherence of these systems and alternative responses required to ensure good macroeconomic management at the global level and adequate coordination and surveillance of national policies;

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[5] See *Official Records of the General Assembly, Forty-sixth Session, Supplement No. 16.*

Subprogramme 8: Enlarged economic spaces, regional integration processes and systematic issues of international trade

Paragraphs 13.70 (c) and (d)

For the existing texts, substitute:

(*c*) To contribute to the promotion of regional and subregional economic integration, particularly among developing countries, as a complementary means of strengthening the trade liberalization process in order to facilitate, in a timely way, the smooth and equitable integration of all countries into the international trading system.

Subprogramme 9: Privatization, entrepreneurship and competitiveness

Paragraph 13.77 (a)

In the second line, *delete* appropriate

Paragraph 13.78 (c)

In the second line, *for* and *read* and/or

Add a paragraph 13.78 (*j*) reading:

(*j*) Provide support for the presentation of national programmes and plans for privatization.

Subprogramme 10: Domestic reforms and resource mobilization

Paragraph 13.80

At the end of the first line, *delete* developing

Paragraph 13.82 (a)

The paragraph should read:

(*a*) To help to identify, taking into account the diversity of country situations, the scope and nature of domestic economic reforms needed; the costs and benefits of alternative policy approaches and options; and measures and mechanisms for effective mobilization of domestic financial resources;

Paragraph 13.82 (b)

For generation of additional finance for sustainable development *read* of increasing the availability of development finance

Subprogramme 11: Environment and sustainable development

Paragraph 13.88 (a)

In the second line, *for* coexistence *read* coherence and complementarity

Paragraph 13.88 (c)

In the first line, *after* developing countries with *insert* new and

Subprogramme 12: Data management

Paragraph 13.96 (d)

In the first line, *for* assistance to developing countries *read* assistance, particularly to developing countries,

Programme 14. Trade expansion, export promotion and service sector development

Paragraph 14.13 should read:

14.13. Subprogrammes 1, 3 and 4 are accorded high priority.

Subprogramme 1: Structural adjustment and trading opportunities

Paragraph 14.16 (f)

In the seventh line, *before* increase *insert* the encouragement of preference-giving countries to consider an

Paragraph 14.16 (g)

For in Central and Eastern Europe *read* in transition

Paragraph 14.17 (g)

In the third line, *for* of Central and Eastern Europe *read* in transition

Paragraph 14.18 (j)

In the first line, *after* increasing *insert* , where possible,

Paragraph 14.18 (k)

For of Central and Eastern Europe *read* in transition

Subprogramme 3: Trade efficiency

Paragraph 14.30 (i)

For the existing text, substitute:

(*i*) Undertake research and development of new automatic data-processing systems such as ASYCUDA for use at the country level;

Subprogramme 4: Service development

Paragraph 14.33 (b)

In the first line, *after* examine *insert* ways of overcoming

Paragraph 14.34 (b)

The paragraph should read:

(*b*) Elaborating policies aimed at strengthening the service sector in the developing countries, including issues relating to production and export capacity, and increasing their participation in world trade in this sector;

Paragraph 14.34 (g)

At the beginning of the paragraph, *insert* Elaborating policies aimed at

Paragraph 14.35 (a)

The paragraph should read:

(*a*) Analyse specific ways to allow an increasing participation of developing countries in trade in services; to overcome difficulties they face in their export of services and to improve the functioning of service markets, including through analysis of relevant restrictive business practices;

Subprogramme 5: Shipping, ports and multimodal transport

Paragraph 14.37

For the existing text, substitute:

14.37. Most of world trade is carried on ocean transport and many developing countries have put priority on participating in this sector. Given the growing interdependence among the service sectors, their efforts to develop competitive shipping sectors may be facilitated by increasing their capacity to cope with rapidly changing structural and technological developments in improving the efficiency of their maritime and multimodal transport and related services and infrastructure facilities.

Paragraph 14.41 (a)

In the third line, *after* countries *insert* , in particular,

Paragraph 14.41 (c)

For in the fields of shipping, ports and multimodal transport, *read* in the development of competitive shipping, ports and multimodal transport services,

Paragraph 14.41 (e)

The first two lines should read:

To promote the development of port services, in particular through heightened awareness of technological improvements and measures which may enhance the

Paragraph 14.41 (g)

In the second line, *after* with a view *insert* , *inter alia*,

Paragraph 14.42 (a)

For the existing text, substitute:

(*a*) Preparing comparative analyses of national shipping policies, including such strategies and options as privatization, commercialization or possible elimination of State shipping companies, and their impact on the establishment of a national institutional environment aimed at fostering competitive shipping services, fleet development, service quality and increased trade, and reducing the technological gap;

Paragraph 14.42 (c)

For the existing text, substitute:

(*c*) Promoting a balance of interests between users and providers of shipping services, with particular regard to encouraging regular consultations among them;

Paragraph 14.42 (d)

In the fourth line, *for* application *read* by increasing awareness

In the fifth line, *for* transport *read* shipping

Paragraph 14.42 (f)

For the existing text, substitute:

(*f*) Monitoring structural changes in multimodal transport supply services, including multimodal sea/air services; promoting the use of international multimodal transport operations and the development of transport technologies, including the application of the agreed modal rules for container tariffs as well as UNCTAD/ICC standard form and modal provisions for multimodal transport documents and the use of transport-related information technologies such as EDI and the Advance Cargo Information System (ACIS);

Paragraph 14.42 (g)

For the existing text, substitute:

(*g*) Encouraging a better understanding of the utilization of the latest techniques and developments in multimodal transport and physical distribution management and disseminating such knowledge to countries in need thereof;

Paragraph 14.42 (h)

Insert a new subparagraph (*h*) reading:

(*h*) Elaborating reference documents setting up the basic concepts of multimodal transport and major issues to be dealt with in a market-oriented implementation process in order to achieve a stronger awareness of these issues;

Renumber former paragraphs 14.42 (*h*) to (*j*) as paragraphs 14.42 (*i*) to (*k*).

Add a paragraph 14.42 (*l*) reading:

(*l*) Increasing knowledge of laws and regulations related to maritime and multimodal standards for the purpose, *inter alia*, of adapting them to modern shipping, ports and multimodal transport market conditions, with a view to promoting the competitiveness and economic development of countries, in particular developing countries; and providing assistance to Governments, on request, in the formulation of national legislation, including advice on the application of international conventions adopted within UNCTAD.

Paragraph 14.43

For the existing text, substitute:

14.43. In the light of the above-outlined framework, the UNCTAD secretariat will:

(*a*) Undertake research and prepare comparative analyses of national shipping policies and their impact on fleet development and the quality of shipping services, and of structural, technological and institutional changes in trade and transport and their impact on ports and multimodal transport operations;

(*b*) Study strategies and options aimed at fostering competitive shipping services, as well as possibilities of economic cooperation among developing countries in the fields of shipping, ports and multimodal transport and monitor developments in transport technology;

(*c*) Enhance the exchange and dissemination of relevant information in these fields and increase the knowledge of laws and regulations responding to the requirements of modern international transport conditions;

(*d*) Assist Governments in implementing the main findings of the above-mentioned studies and reports through the development and support of technical cooperation projects.

Delete paragraphs 14.44 to 14.46 and renumber the subsequent paragraphs accordingly.

Subprogramme 6: Insurance

Paragraph 14.53 (a) (v)

In the first line, *after* authorities *insert* in developing countries

Paragraph 14.53 (d) (ii)

In the second line, *after* supervisory capacity *insert* in developing countries

Programme 15. Least developed, land-locked and island developing countries, and special programmes

In the last but three lines of paragraph 15.3, *delete* and

In the last line of paragraph 15.3, after Action add and that the UNCTAD Intergovernmental Group on the Least Developed Countries will hold a mid-term review in 1995

Programme 23. Transnational corporations

Paragraph 23.13

In the third sentence, *for* While the original objectives of the code are still valid, *read* On the other hand,

Paragraph 23.15 (a)

In the first line, *for* through the adoption of a code of conduct *read* through the adoption of appropriate international arrangements

Programme 28. International drug control

Delete the designation of high priority for subprogramme 2 recommended by the Committee for Programme and Coordination in paragraph 155 (*c*) of its report (ibid.).

Programme 38. Public information

In new paragraphs 38.3, 38.7 (*h*) and 38.17 (*m*), *insert* international *before* peace and security

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 94th plenary meeting, on 23 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/828, para. 7). For the final text, see resolution 47/214.[6]

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[6] Ibid., *Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/6	Proposed revisions to the medium-term plan for the period 1992-1997	Issued in fascicles
A/47/6/Rev.1	Revised medium-term plan for the period 1992-1997	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 6*
A/47/16 (Parts I and II) and Add.1 and 2	Report of the Committee for Programme and Coordination on the work of its thirty-second session	Ibid., *Supplement No. 16*
A/47/116	Report of the Secretary-General on programme evaluation in the United Nations: assessment of evaluation activities and proposals for strengthening the role of evaluation	
A/47/159 and Add.1	Report of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991	
A/47/407	Annual overview report of the Administrative Committee on Coordination for 1991: note by the Secretary-General	

Symbol	*Title or description*	*Observations and references*
A/47/408	Report of the Chairmen of the Committee for Programme and Coordination and the Administrative Committee on Coordination on the joint meetings of the two Committees: note by the Secretary-General	
A/C.5/47/46 and Add.1 and 2	Note by the Chairman of the Fifth Committee reporting on the review of the proposed revisions to the medium-term plan for the period 1992-1997 by other Main Committees of the General Assembly	
A/C.5/47/L.18	Draft resolution	See A/47/828, paras. 5 and 7

United Nations

GENERAL ASSEMBLY

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*Agenda items 106 and 107**

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 106: Current financial crisis of the United Nations
Agenda item 107: Financial emergency of the United Nations

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 4th to 10th and 51st meetings, and corrigendum; and ibid., *Plenary Meetings*, 94th meeting. For the prior consideration of the questions, see *Official Records of the General Assembly, Forty-fifth Session, Annexes*, agenda items 120 and 121.

DOCUMENT A/47/816

Report of the Fifth Committee

[*Original: Spanish*]
[*22 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as items 106 and 107, the items entitled "Current financial crisis of the United Nations" and "Financial emergency of the United Nations" and to allocate them to the Fifth Committee for consideration and report.

2. The Fifth Committee considered those items concurrently at its 4th to 10th and 51st meetings, between 13 October and 20 December 1992. For its consideration of the items, the Committee had before it the reports of the Secretary-General on the financial situation of the United Nations (A/46/600 and Add.1-3 and A/C.5/47/13) and the related reports of the Advisory Committee on Administrative and Budgetary Questions (A/46/765 and A/47/565).

3. Comments and observations made in the course of the Committee's consideration of the items are reflected in the summary records of the meetings (A/C.5/47/SR.4-10 and 51).

4. At the 51st meeting, on 20 December, the representative of Sweden, following informal consultations, introduced a draft resolution (A/C.5/47/L.25). At the same meeting, the Committee adopted draft resolution A/C.5/47/L.25 without a vote (see para. 5 below). Statements in explanation of position were then made by the representatives of India and China.

Recommendation of the Fifth Committee

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

IMPROVING THE FINANCIAL SITUATION OF THE UNITED NATIONS

The General Assembly,

Recalling the purposes and principles of the Charter of the United Nations and, in particular, Article 17, paragraph 1, which states that the General Assembly shall consider and approve the budget of the Organization, and Article 17, paragraph 2, which stipulates that the expenses of the Organization shall be borne by the Members as apportioned by the Assembly,

Recalling also the Financial Regulations and Rules of the United Nations and particularly regulation 5.4, according to which contributions and advances shall be considered as due and payable in full within thirty days of the receipt of the communication of the Secretary-General,

Expressing its appreciation to those Member States that pay their assessed contributions in full and on time,

Recognizing that while the level of outstanding contributions to the regular budget and peace-keeping operations has remained significant in 1992, there has been progress in the pattern of payments by Member States, notably for peace-keeping operations,

Recalling its resolution 41/213 of 19 December 1986 on the review of the efficiency of the administrative and financial functioning of the United Nations and its resolutions 45/236 A and B of 21 December 1990 on the current financial crisis and financial emergency of the United Nations,

1. *Takes note* of the reports of the Secretary-General on the financial situation and on possible measures to address the financial problems of the Organization submitted to the General Assembly at its forty-sixth and forty-seventh sessions (A/46/600 and Add.1-3; and A/C.5/47/13);

2. *Also takes note* of the related observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions (see A/46/765 and A/47/565);

3. *Expresses its appreciation* for the provision of information on the financial situation of the Organization on a regular basis, and requests the Secretary-General to continue providing such information as often as necessary, through specific reports and through reports on the status of contributions, and to include in those reports information on arrears and outstanding contributions in relation to assessments, on the cash flow situation of the Organization and on any possible additional elements which would enable Member States to be fully apprised of the various aspects of the financing of United Nations activities, including consolidated information on a biannual basis on the amounts owed to each troop-contributing country based on existing data;

4. *Urges* the Secretary-General to increase his efforts in encouraging Member States to meet their financial obligations towards the Organization with regard to all outstanding assessed contributions to the regular budget and all peace-keeping operations, as requested in resolutions 45/236 A and B, and to reflect the results in the reports mentioned in paragraph 3 above;

5. *Expresses its concern* that the financial situation of the Organization has remained uncertain and precarious during the year 1992 and that late payments or non-payments of assessed contributions to the regular budget and peace-keeping accounts over the years by a majority of Member States have resulted in the depletion of reserves and cash flow problems;

6. *Regrets* that the Organization has to operate with large arrears and unpaid contributions, and notes with concern that ad hoc measures had to be adopted during 1992, including borrowing from peace-keeping funds and delays in reimbursement to troop contributors, in addition to the previous suspension on a number of occasions of the Financial Regulations requiring the surrendering to Member States of remaining balances of appropriations;

7. *Reaffirms* that all Member States have the obligation to pay their assessed contributions in full and on time;

8. *Notes* that if all outstanding assessed contributions were to be paid in full, the Organization could reimburse Member States and replenish its reserves;

9. *Requests* the Secretary-General to undertake a study of the United Nations financial and budgetary practices, drawing upon the experiences of other organizations within the system, particularly the calendar for the consideration and adoption of the programme budget and the timing of issuance of assessments, with a view to facilitating timely and full payments by Member States;

10. *Invites* the Secretary-General to make proposals for possible systems of incentives for implementation on or before 1 January 1995, taking into account proposals made by Member States during the forty-seventh session, in order to encourage Member States to pay all their assessments in full and on time, and to report thereon to the General Assembly at its forty-eighth session, and in this connection requests the Secretary-General to consider proposing revisions to the relevant Financial Regulations and Rules;

11. *Requests* the Secretary-General to report to the General Assembly at its forty-eighth session on the contingency measures taken to face cash shortages in the Organization;

12. *Takes note* of the proposal of the Secretary-General for an increase in the level of the Working Capital Fund and the observations of the Advisory Committee in this regard[1] and decides to revert to this matter, if necessary, at its forty-eighth session;

13. *Emphasizes* the need to continue to ensure overall efficient and prudent management by the Secretary-General of all the resources of the Organization entrusted by Member States for the implementation of all its mandates and, in particular, stresses the need to ensure full accountability and responsibility in the management and use of these resources;

14. *Notes with concern* that the lack of cash reserves and the cash flow problems have a negative impact on the capacity of the Secretariat to manage the Organization;

15. *Requests* the Secretary-General to take steps to strengthen, *inter alia*, through the application of the integrated management information system, the central management of all cash resources available within the Organization, including optimizing the use of available cash, taking into account resources earmarked for discharging unliquidated obligations and those appropriated for implementing multi-year projects under the General Fund;

16. *Decides* to consider in the future the agenda items entitled "Current financial crisis of the United Nations" and "Financial emergency of the United Nations" under one agenda item entitled "Improving the financial situation of the United Nations";

17. *Invites* the Secretary-General to submit a report on the financial situation of the Organization no later than 15 November 1993;

18. *Also decides* to consider the financial situation of the Organization as and when required.

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[1] See A/45/860.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 94th plenary meeting, on 23 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/816, para. 5). For the final text, see resolution 47/215.[2]

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[2] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEMS

Symbol	*Title or description*	*Observations and references*
A/46/600 and Add.1-3	Report of the Secretary-General	
A/46/765	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/47/565	*Idem*	
A/C.5/47/13 and Add.1	Report of the Secretary-General	
A/C.5/47/L.25	Draft resolution	See A/47/816, paras. 4 and 5

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Agenda item 108

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 108: Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency*

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DOCUMENT A/47/817

Report of the Fifth Committee

[*Original: Spanish*]
[*20 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 108, the item entitled "Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item in conjunction with item 109 (Joint Inspection Unit) at its 37th and 43rd meetings, on 7 and 13 December 1992, and separately at its 47th meeting, on 17 December 1992. It had before it the statistical reports by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system (A/47/593 and Corr.1 and A/47/746) and the report of the Secretary-General on accounting standards (A/47/443), and heard the related oral report of the Advisory Committee on Administrative and Budgetary Questions.

3. The comments and observations made in the course of the discussion of the item and the replies to queries raised are reflected in the summary records of the meetings (A/C.5/47/SR.37, 43 and 47).

4. At the 47th meeting, the representative of Belgium, following informal consultations, introduced a draft decision (A/C.5/47/L.9).

5. At the same meeting, the Committee adopted draft decision A/C.5/47/L.9 without objection (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY

The General Assembly:

(*a*) Takes note of the statistical reports by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system (A/47/593 and Corr.1 and A/47/746);

(*b*) Requests the Secretary-General, as Chairman of the Administrative Committee on Coordination, taking into account General Assembly resolution 46/220 of 20 December 1991 on the rationalization of the work of the Fifth Committee, to submit the next statistical report by the Administrative Committee on Coordination to the Assembly at its forty-ninth session, and thereafter every second year, and to add to the material covered therein information on assessed and voluntary contributions paid by Member States and non-Member States, in each of the two prior calendar years;

(*c*) Takes note also of the report of the Secretary-General on accounting standards (A/47/443), requests the Secretary-General and the executive heads of United Nations programmes and organizations of the United Nations system, pursuant to General Assembly decision 46/445 of 20 December 1991, to complete their efforts to develop common accounting standards for the organizations of the system and to take these standards into account in the preparation of their financial statements for the period ending 31 December 1993, and requests the Secretary-General to report thereon to the Assembly at its forty-eighth session.

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 37th, 43rd and 47th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 111.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft decision submitted by the Fifth Committee in its report (A/47/817, para. 6). For the final text, see decision 47/449.[1]

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[1] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/443	Report of the Secretary-General on accounting standards	
A/47/593 and Corr.1	Statistical report by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system	
A/47/746	Idem	
A/C.5/47/L.9	Draft decision	See A/47/817, paras. 4 and 6

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Agenda item 109

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 109: Joint Inspection Unit*

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DOCUMENT A/47/818

Report of the Fifth Committee

[*Original: Spanish*]
[*20 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 109, the item entitled "Joint Inspection Unit" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item in conjunction with item 108 (Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency) at its 37th and 43rd meetings, on 7 and 13 December 1992, and separately at its 42nd and 50th meetings, on 11 and 19 December 1992. Comments and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.37, 42, 43 and 50).

3. For its consideration of the item, the Committee had before it the following documents:

[*See the list of documents at the end of the present fascicle.*]

4. At the 50th meeting, on 19 December, following informal consultations, the representative of Ghana introduced a draft resolution (A/C.5/47/L.10).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.10 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

JOINT INSPECTION UNIT

The General Assembly,

Recalling its decision 46/446 of 20 December 1991 and its relevant resolutions, in particular resolution 45/237 of 21 December 1990,

Having considered the reports of the Joint Inspection Unit on its activities during the periods 1 July 1990 to 30 June 1991 (A/46/34) and 1 July 1991 to 30 June 1992 (A/47/34), the work programmes of the Unit for the same periods (A/46/89, annex, and A/47/119, annex) and the reports of the Secretary-General on the implementation of the recommendations of the Unit (A/46/219 and A/47/373),

Having considered also the report of the Advisory Committee on Administrative and Budgetary Questions on the Joint Inspection Unit, submitted in accordance with decision 46/446 (A/47/755),

1. *Takes note* of the reports of the Joint Inspection Unit for the periods 1990-1991 and 1991-1992, its work programmes for the same periods and the reports of the Secretary-General on the implementation of the recommendations of the Unit;

2. *Takes note also* of the report of the Advisory Committee on Administrative and Budgetary Questions on the Joint Inspection Unit;

3. *Invites* the Joint Inspection Unit, in drawing up its work programme for 1993 and its preliminary work programme for 1994-1995, to make proposals to reflect the recommendations of the Advisory Committee on Administrative and Budgetary Questions and to submit the work programme to the General Assembly as soon as possible;

4. *Decides*, in accordance with its resolution 46/220 of 20 December 1991, to resume consideration of the reports of the Joint Inspection Unit and that of the Advisory Committee on Administrative and Budgetary Questions at its forty-eighth session.

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 37th, 42nd, 43rd and 50th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 112.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/818, para. 6). For the final text, see resolution 47/201.[1]

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[1] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/46/34	Report of the Joint Inspection Unit on its activities during the period 1 July 1990 to 30 June 1991	*Official Records of the General Assembly, Forty-sixth Session, Supplement No. 34*
A/46/89	Note by the Secretary-General transmitting the work programme of the Joint Inspection Unit for 1991 and the nucleus of its work programme for 1992-1993	
A/46/219	Report of the Secretary-General on the implementation of the recommendations of the Joint Inspection Unit	
A/47/34	Report of the Joint Inspection Unit on its activities during the period 1 July 1991 to 30 June 1992	Ibid., *Forty-seventh Session, Supplement No. 34*
A/47/119	Note by the Secretary-General transmitting the work programme of the Joint Inspection Unit for 1992 and its preliminary work programme for 1993-1994	
A/47/140	Report of the Joint Inspection Unit entitled "Grade overlap": note by the Secretary-General transmitting the report	
A/47/140/Add.1	__________: note by the Secretary-General submitting his comments	
A/47/140/Add.2	__________: note by the Secretary-General transmitting the comments of the Administrative Committee on Coordination	
A/47/168	Report of the Joint Inspection Unit entitled "Advantages and disadvantages of the post classification system": note by the Secretary-General transmitting the report	
A/47/168/Add.1	__________: note by the Secretary-General submitting his comments	
A/47/168/Add.2	__________: note by the Secretary-General transmitting the comments of the Administrative Committee on Coordination	
A/47/276	Actions taken by participating organizations to enhance consideration of the reports of the Joint Inspection Unit by the respective governing bodies: report of the Secretary-General	
A/47/373	Report of the Secretary-General on the implementation of the recommendations of the Joint Inspection Unit	
A/47/457	Report of the Joint Inspection Unit entitled "Assessment of the environmental focus of projects financed by UNDP and other United Nations agencies": note by the Secretary-General transmitting the report	
A/47/457/Add.1	__________: note by the Secretary-General transmitting the comments of the Administrative Committee on Coordination	
A/47/669	Report of the Joint Inspection Unit entitled "Towards an integrated library network of the United Nations system": note by the Secretary-General transmitting the report	
A/47/755	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/L.10	Draft resolution	See A/47/818, paras. 4 and 6

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Agenda item 110

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 110: Pattern of conferences*

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DOCUMENT A/47/806

Report of the Fifth Committee

[*Original: Spanish*]
[*18 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 110, the item entitled "Pattern of conferences" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item at its 4th, 5th, 8th to 11th and 47th meetings, between 13 October and 17 December 1992. Statements and observations made in the course of the discussion of the item and replies to queries raised are reflected in the summary records of the meetings (A/C.5/47/SR.4, 5, 8-11, and 47).

3. For its consideration of the item, the Committee had before it the following documents:

[*See the list of documents at the end of the present fascicle.*]

4. The report of the Secretary-General on the usefulness and feasibility of installing an appropriate signalling system whenever a speech time-limit is established in accordance with rule 72 of the rules of procedure (A/47/287) was considered under agenda item 104 (Programme budget for the biennium 1992-1993) and should therefore be read in conjunction with part I of the report of the Fifth Committee on that item (see annex fascicle, agenda items 103 and 104, document A/47/835).

5. At the 47th meeting, on 17 December, the coordinator of informal consultations on the item, Mr. Mahbub Kabir (Bangladesh), introduced four draft resolutions, A to D (A/C.5/47/L.11), under the general title "Pattern of conferences".

6. At the same meeting, the Committee adopted the draft resolutions without a vote (see para. 8 below).

7. After the adoption of the draft resolutions, a statement was made by the representative of Belgium.

Recommendation of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the draft resolutions A to D below:

PATTERN OF CONFERENCES

A

The General Assembly,

Having considered the report of the Committee on Conferences (A/47/32 and Add.1),

Recalling its relevant resolutions, including resolutions 43/222 B of 21 December 1988 and 46/190 of 20 December 1991,

1. *Approves* the draft revised calendar of conferences and meetings of the United Nations for 1993 as submitted and amended by the Committee on Conferences (ibid., annex);

2. *Authorizes* the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1993 that may become necessary as a result of action and decisions taken by the General Assembly at its forty-seventh session;

3. *Urges* all subsidiary bodies of the General Assembly and of the Economic and Social Council to seek the technical advice of the Office of Conference Services on the availability of conference-servicing facilities and resources in the process of the determination and adjustment of the dates and periodicity of their sessions in order to enhance planning and optimize utilization of conference-servicing resources;

4. *Urges* all United Nations organs to utilize conference-servicing resources allocated to them in the most efficient

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 4th, 5th, 8th to 11th and 47th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 113.

and cost-effective manner and to maximize the accuracy with which they forecast the number of fully serviced meetings;

5. *Requests* the Secretariat to bring the relevant General Assembly resolutions and guidelines on the use of conference-servicing resources, and information on the notional costs per hour of meeting time, to the attention of all organs;

6. *Urges* all subsidiary bodies of the General Assembly and of the Economic and Social Council to comply with the request of the General Assembly contained in paragraph 11 of its resolution 46/190 to undertake informal consultations on a regular basis for the purpose of improving the utilization of their conference-servicing resources;

7. *Renews its request* contained in paragraph 12 of its resolution 46/190 to the Chairmen of those subsidiary bodies to report the results of the consultations mentioned in paragraph 6 above to the Chairman of the Committee on Conferences, and requests the Committee on Conferences to carry out a comprehensive analysis of replies received;

8. *Urges* the subsidiary bodies of the General Assembly and of the Economic and Social Council, in the context of the required consultations mentioned in paragraph 6 above, to evaluate and report on the measures taken, including the convening of meetings in a timely manner, rationalizing their meeting requirements, improving the scheduling of informal consultations, the possibility of biennializing agenda items, and monitoring the timely issuance and availability of documentation;

9. *Invites* the Executive Board of the United Nations Children's Fund and the Governing Council of the United Nations Development Programme to continue to evaluate their meeting and documentation requirements, with a view to rationalizing them, and to report on progress made thereon to the General Assembly at its forty-eighth session, through the Committee on Conferences;

10. *Endorses* the decision of the Committee on Conferences to request its Chairman to consult on its behalf with the Chairmen of organs concerned, where the utilization factor is lower than the established benchmark figure for the last three years, and requests the Committee on Conferences to report the results of the consultations to the General Assembly at its forty-eighth session;

11. *Decides* that the consultations shall be held with a view to making appropriate recommendations in order to achieve the optimum utilization of conference-servicing resources and rationalizing the duration and frequency of conference-servicing time allocated, taking into account the high costs of conference servicing and the demands placed upon the Organization;

12. *Welcomes* the decision of the Committee on Conferences to incorporate availability and compliance indices on pre-session documentation into the experimental methodology on the utilization of conference-servicing resources;

13. *Requests* the Secretary-General to provide the Committee on Conferences with, in addition to the utilization rate, qualitative indicators and information about the way conference time is used in order to enable the Committee to make recommendations on conference time allocated to different bodies;

14. *Requests* the Committee on Conferences to finalize its analysis of the experimental methodology on the utilization of conference-servicing resources, to report on its conclusions and to submit its recommendations, as appropriate, including a revision of the benchmark figure requested in paragraph 15 of General Assembly resolution 46/190, to the Assembly at its forty-eighth session;

15. *Demands* that all subsidiary organs of the General Assembly comply with the provisions of section I, paragraph 7, of its resolution 40/243 of 18 December 1985;

16. *Reaffirms* that the Committee on Conferences and the Secretary-General should take account, in drawing up the calendar of conferences and meetings, of the principles contained in section I, paragraph 10, of resolution 40/243;

17. *Reaffirms also* that United Nations bodies may hold sessions away from their established headquarters when a Government issuing an invitation for a session to be held within its territory has agreed to defray the actual additional costs directly or indirectly involved, after consultation with the Secretary-General as to their nature and possible extent;

18. *Requests* the Secretary-General to submit a revised consolidated statement of scheduled special conferences convened under United Nations auspices towards the end of each of its sessions.

B

The General Assembly,

Recalling its resolutions on the control and limitation of documentation, including resolutions 33/56 of 14 December 1978, 36/117 B of 10 December 1981, 37/14 C of 16 November 1982 and 45/238 B of 21 December 1990,

Recognizing the sovereign right of Member States to request circulation of communications as official documents,

Emphasizing the importance of the timely availability of pre-session documentation,

Noting that summary records for some bodies entitled to such records have been discontinued for some time,

Taking into account annex VI, section III, to the rules of procedure of the General Assembly,

Noting with concern that some United Nations bodies may not be able to consider agenda items for which pre-session documents are submitted after those sessions have begun,

1. *Renews its appeal* to Member States to exercise restraint in their requests for circulation of communications and to submit their communications in the most appropriate, complete and concise form possible and in a timely manner;

2. *Requests* Member States to exercise restraint in requesting documentation and in the submission of their reports;

3. *Encourages* those subsidiary organs that comply with the desirable thirty-two-page limit to continue that welcome practice;

4. *Urges* those subsidiary organs that have been unable to comply with the desirable thirty-two-page limit, in particular those provided with summary records, to make efforts to reduce the length of future reports;

5. *Encourages* those bodies that receive summary records and whose reports exceed the thirty-two-page limit to consider relinquishing their entitlement to summary records;

6. *Urges* those bodies that receive summary records to consider relinquishing their entitlement when drafting is being undertaken in formal session and duly recorded in the report;

7. *Urges* the Secretary-General to take necessary measures to ensure that pre-session documents for meetings are distributed no less than six weeks before the meetings in all official languages, unless there is a specific decision by the body concerned regarding the timing of issuance of pre-session documentation;

8. *Urges* the substantive departments of the Secretariat to comply with the rule which requires them to submit pre-session documents to the Office of Conference Services at least ten weeks before the beginning of sessions, in order to permit processing in time in all official languages;

9. *Requests* the Secretary-General, in the context of the measures mentioned in paragraphs 7 and 8 above, to review all of the factors involved in the timely issuance of pre-session documentation, including the quality and timeliness of submission to the Office of Conference Services, and to report thereon to the General Assembly at its forty-ninth session through the Committee on Conferences;

10. *Requests* the Secretariat to bring to the attention of all organs and the substantive offices concerned the relevant General Assembly resolutions, rules and regulations on control and limitation of documentation, including the guidelines for drafting reports contained in General Assembly resolution 37/14 C and information on the notional cost per page of documentation;

11. *Requests* the Secretary-General to review current mailing lists with the aim of pruning and updating them and eliminating waste;

12. *Urges* subsidiary organs to review their agendas with a view to enabling the Secretariat to comply with the six-week rule, *inter alia*, through combining agenda items and limiting requests for pre-session documentation, and requests the Secretary-General to inform the subsidiary organs of this appeal and to report orally to the Committee on Conferences on the measures taken to this effect;

13. *Appeals* to intergovernmental bodies to make active use of the report on the state of preparation of pre-session documentation when reviewing the organizational arrangements for substantive sessions;

14. *Welcomes* the decision of the Committee on Conferences to review the criteria for, status of and guidelines on the provision of written meeting records, and requests the Committee, taking into account the costs of conference servicing, to report thereon to the General Assembly at its forty-eighth session with concrete recommendations;

15. *Requests* the Secretary-General to provide summary records in a timely manner, particularly for the meetings of the Main Committees of the General Assembly, and in this regard urges him to improve the overall efficiency of conference services within existing resources;

16. *Decides* that, at its forty-ninth session, there shall be a comprehensive review of, *inter alia*, the need for and usefulness and timely issuance of verbatim and summary records, on the basis of a report submitted by the Secretary-General through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions;

17. *Requests* the Secretariat to issue the verbatim records of the plenary meetings of the General Assembly in final form only, on the understanding that those records would be issued promptly and that consolidated corrigenda would be issued at appropriate intervals;

18. *Also requests* the Secretariat to pursue the possibility of issuing the verbatim records of the Security Council in a similar manner, on the understanding that those records would be issued as promptly as the provisional ones are issued at present.

C

The General Assembly,

Taking note of the report of the Secretary-General on the review of the Office of Conference Services submitted in accordance with resolution 46/190 of 20 December 1991 (A/47/336), which was considered by the Committee on Conferences to be a good description of the existing problems facing the Office but which lacked far-reaching proposals,

Reaffirming that the provision of appropriate, high-quality conference services to the United Nations is an essential element in the efficient functioning of the Organization,

Concurring with the conclusion of the Committee on Conferences that the ultimate aim for all organizational aspects of conference servicing would be to develop further a system of global planning and coordination—in order to ensure the most cost-effective management of the meeting and documentation resources—while maintaining the requisite high quality of services,

1. *Requests* the Secretary-General, in the context of the review of the Office of Conference Services, to continue to monitor various factors affecting the performance of the Office, taking into account paragraph 100 of the report of the Committee on Conferences (A/47/32 and Add.1) and the views expressed by Member States in the Fifth Committee, and to provide recommendations thereon to the General Assembly at its forty-ninth session through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions;

2. *Also requests* the Secretary-General:

(*a*) To submit to the General Assembly at its forty-ninth session, through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions, in the context of the review mentioned in paragraph 1 above, a comprehensive review taking into account the reports of external consultants and all the recommendations of the Management Advisory Service, including the cost/benefit aspects of new technologies and the financial implications of the recommendations;

(*b*) To undertake a follow-up to the review of the Office of Conference Services by the Management Advisory Service and to submit a report thereon to the General Assembly at its forty-ninth session;

(*c*) To submit, if necessary, recommendations on possible restructuring of the Office of Conference Services to the General Assembly at its forty-eighth session through the Committee on Conferences and the Advisory Committee on Administrative and Budgetary Questions;

3. *Urges* the Committee on Conferences to continue to explore ways and means for a more effective implementation of its terms of reference as set out in resolution 43/222 B of 21 December 1988 and the relevant recommendations contained in the report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations,[1] as approved by the General Assembly in its resolution 41/213 of 19 December 1986, with a view to ensuring the optimum

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[1] *Official Records of the General Assembly, Forty-first Session, Supplement No. 49.*

utilization of conference-servicing resources, via, *inter alia*, minimizing wastage and the rationalization of meeting programmes and documentation requirements.

D

The General Assembly,

Recalling all its previous resolutions on the use of languages in the United Nations,

Also recalling its resolution 42/207 C of 11 December 1987 on the equal treatment of all official languages of the United Nations,

Renews its request to the Secretary-General to take the necessary measures to ensure the provision of conference services as specified in its relevant resolutions and with due respect for the equal treatment of all official languages of the United Nations.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted draft resolutions A to D submitted by the Fifth Committee in its report (A/47/806, para. 8). For the final text, see resolutions 47/202 A to D.[2]

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/32 and Add.1	Report of the Committee on Conferences	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 32* and addendum
A/47/7/Add.1	Second report of the Advisory Comittee on Administrative and Budgetary Questions on the programme budget for the biennium 1992-1993	Ibid., *Supplement No. 7*, document A/47/7/Add.1
A/47/287	Usefulness and feasibility of installing an appropriate signalling system whenever a speech time-limit is established in acordance with rule 72 of the rules of procedure: report of the Secretary-General	
A/47/336	Review of the Office of Conference Services: report of the Secretary-General	
A/47/409 and Add.1 and 2	Letters dated 27 and 28 August and 25 September 1992 from the Chairman of the Committee on Conferences to the President of the General Assembly	
A/C.5/47/1	Consolidated statement of scheduled special conferences for 1993: report of the Secretary-General	
A/C.5/47/23	Statement of programme budget implications of the recommendation of the Committee on Conferences with respect to the installation of an appropriate signalling system	
A/C.5/47/L.11	Draft resolutions	See A/47/806, paras. 5 and 8, draft resolutions A to D

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[2] Ibid., *Forty-seventh Session, Supplement No. 49*, vol. I.

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Official Records

Agenda item 111

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 111: Scale of assessments for the apportionment of the expenses of the United Nations*

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DOCUMENTS A/47/833 AND ADD.1

Report of the Fifth Committee

DOCUMENT A/47/833

PART I OF THE REPORT

[*Original: Spanish*]
[*22 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 111, the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations" and to allocate it to the Fifth Committee for consideration and report.

2. For its consideration of the item, the Fifth Committee had before it the report of the Committee on Contributions (A/47/11).

3. The Fifth Committee considered the item at its 17th to 20th, 23rd to 27th, 36th to 38th, 44th, 45th, 52nd and 53rd meetings, between 2 November and 22 December 1992. Comments and observations made in the course of the discussion of the item are reflected in the summary records of the meetings (A/C.5/47/SR.17-20, 23-27, 36-38, 44, 45, 52 and 53).

4. At the 52nd meeting, on 21 December, the representative of Barbados introduced a draft decision (A/C.5/47/L.29), which had been elaborated following informal consultations.

5. At the same meeting, the Committee adopted draft decision A/C.5/47/L.29 by a recorded vote of 62 to 15, with 19 abstentions (see para. 8 below). The voting was as follows:

In favour: Argentina, Australia, Bahrain, Bangladesh, Barbados, Belgium, Benin, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cameroon, Chile, China, Colombia, Congo, Cuba, Egypt, Ethiopia, Germany, Ghana, Greece, Guinea, India, Indonesia, Iran (Islamic Republic of), Iraq, Ireland, Italy, Japan, Kenya, Kuwait, Kyrgyzstan, Lesotho, Libyan Arab Jamahiriya, Malaysia, Mexico, Morocco, Myanmar, Namibia, Netherlands, Nigeria, Oman, Pakistan, Philippines, Portugal, Russian Federation, Rwanda, Singapore, Spain, Thailand, Tunisia, Turkmenistan, Uganda, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania, United States of America, Uruguay, Venezuela, Zimbabwe.

Against: Armenia, Azerbaijan, Belarus, Canada, Denmark, Estonia, Finland, Latvia, Lithuania, New Zealand, Norway, Republic of Moldova, Sweden, Turkey, Ukraine.

Abstaining: Algeria, Austria, Bulgaria, Cyprus, Czechoslovakia, France, Grenada, Guyana, Hungary, Israel, Jamaica, Kazakhstan, Madagascar, Maldives, Poland, Republic of Korea, Romania, Sierra Leone, Slovenia.

6. Statements in explanation of vote were then made by the representatives of the United Kingdom of Great Britain and Northern Ireland, Hungary, Bulgaria, Cameroon, Turkey, Germany, New Zealand, the Netherlands, Kuwait, Kenya, Egypt, Sweden, Morocco, Mexico, India, Ghana, Tunisia, Italy, Portugal, Uganda, Belgium, Nigeria, Brazil, China, Algeria, Latvia and France.

7. In consequence of the adoption of the draft decision, it is understood that:

(*a*) The contributions of new Member States for 1991 and 1992 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of those States, as determined by the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year;

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 17th to 20th, 23rd to 27th, 36th to 38th, 44th, 45th, 50th, 52nd, 53rd and 67th meetings, and corrigendum; and ibid., *Plenary Meetings*, 1st, 3rd, 7th, 11th, 23rd, 61st, 74th, 94th, 95th, 99th, 103rd, 105th and 111th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 114.

(*b*) The advances of new Member States to the Working Capital Fund under regulation 5.8 of the Financial Regulations of the United Nations shall be calculated by the application of the rates of assessment in effect during their first full year of membership to the authorized level of the Fund; the advance of San Marino to the Fund shall be added to the Fund pending the incorporation of its rate of assessment in a 100.00 per cent scale; the advances of the other new Member States and the additional advances of Belarus and Ukraine shall be transferred from those of the former Union of Soviet Socialist Republics and the Socialist Federal Republic of Yugoslavia.

Recommendation of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

The General Assembly adopts the recommendations of the Committee on Contributions with respect to the rates of assessment of Member States contained in paragraphs 51 to 64 of the report of the Committee on Contributions (A/47/11); paragraph 1 of General Assembly resolution 46/221 A of 20 December 1991 is amended accordingly.

DOCUMENT A/47/833/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*11 June 1993*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 111 appears in part I of the report of the Committee (document A/47/833 above).

2. The Fifth Committee further considered the item at its 67th meeting, on 10 June 1993.

3. The comments and observations made in the course of the Committee's further consideration of the item are reflected in the summary record of the meeting (A/C.5/47/SR.67).

4. Also at the 67th meeting, the representative of Barbados made a statement in the course of which he introduced a draft resolution (A/C.5/47/L.22), which had been elaborated following informal consultations. The draft resolution read as follows:

"*The General Assembly*,

"*Recalling* all its previous resolutions on the scale of assessments,

"*Having considered* the report of the Committee on Contributions (A/47/11),

"*Taking into account* the views expressed in the Fifth Committee during the forty-seventh session of the General Assembly,

"*Reaffirming* that the capacity to pay of Member States is the fundamental criterion for determining the scale of assessments,

"I

"1. *Reaffirms* paragraphs 1 and 2 of its resolution 46/221 B of 20 December 1991, and requests the Committee on Contributions to complete its technical consideration of the elements contained in paragraphs 3, 4 and 7 of that resolution for inclusion in the methodology for the next scale and to report thereon to the General Assembly at its forty-eighth session;

"2. *Requests* the Committee on Contributions to continue its consideration of alternative methodologies and the model scale submitted in response to paragraph 2 of resolution 46/221 D of 20 December 1991 and to report thereon to the General Assembly at its forty-eighth session;

"II

"*Bearing in mind* the special difficulties of determining on the basis of relevant, reliable, verifiable and comparable data the assessment of Member States that replace a larger State,

"1. *Urges* the countries concerned to make every effort, including requests for technical assistance from competent international institutions, to prepare as soon as possible such data for the statistical base period, using a methodology accepted by the Statistical Division, and to cooperate among themselves in the field of data exchange and methodology harmonization;

"2. *Invites* the Statistical Division to assist the countries concerned in every possible way, in close liaison with the competent international institutions;

"3. *Requests* the countries concerned to submit the data arrived at through the process referred to above to the Committee on Contributions for consideration in its review of the rates of these countries;

"4. *Invites* the Committee on Contributions to make the best use of the cooperation efforts between those institutions and countries;

"5. *Requests* the Statistical Division to continue its study of the application of price-adjusted rates of exchange;

"III

"*Reaffirms* the principle of capacity to pay, takes note of all views expressed by delegations in the Fifth Committee on paragraphs 36 to 38 of the report of the Committee on Contributions (ibid.), and decides to consider the proposal of a Member State relating to the establishment and mandate of an ad hoc body to study the improvement in the application of the principle of capacity to pay at a later stage in the forty-seventh session."

5. At the same meeting, on the proposal of its Chairman, the Fifth Committee decided to take no action on draft resolution A/C.5/47/L.22.

6. Also at the same meeting, the representatives of Mexico, the United Kingdom of Great Britain and Northern Ireland, Singapore, Belarus, Ukraine, Hungary, Ghana, Latvia, India and the United States of America spoke in explanation of position.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 94th plenary meeting, on 23 December 1992, the General Assembly adopted the draft decision submitted by the Fifth Committee in part I of its report (A/47/833, para. 8). For the final text, see decision 47/456.[1]

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[1] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/11	Report of the Committee on Contributions	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 11*
A/47/442 and Add. 1-6	Letters dated 15, 18, 22 and 24 September, 2 October and 16 and 30 November 1992 from the Secretary-General to the President of the General Assembly	
A/47/870 and Add.1-5	Letters dated 19 January, 15 April, 7 May, 2 and 15 June and 15 September 1993 from the Secretary-General to the President of the General Assembly	
A/47/921-S/25513	Letter dated 31 March 1993 from the representative of Croatia to the Secretary-General	*Official Records of the Security Council, Forty-eighth Year, Supplement for January, February and March 1993*, document S/25513
A/47/926-S/25589	Letter dated 13 April 1993 from the Chargé d'affaires a.i. of the Mission of Yugoslavia to the Secretary-General	Ibid., *Supplement for April, May and June 1993*, document S/25589
A/47/964	Letter dated 9 June 1993 from the representative of Singapore to the Secretary-General transmitting the comments of the Mission of the Republic of Singapore on the report of the Independent Advisory Group on United Nations Financing	
A/C.5/47/87	Letter dated 14 December 1992 from the representatives of Belarus and Ukraine to the Secretary-General transmitting the text of a joint memorandum	
A/C.5/47/90	Note verbale dated 10 March 1993 from the Mission of Belarus to the Secretary-General transmitting a statement issued by the Government of the Republic of Belarus	
A/C.5/47/91	Letter dated 18 March 1993 from the Chargé d'affaires a.i. of the Mission of Yugoslavia to the Secretary-General transmitting a letter from the Federal Minister for Foreign Affairs of Yugoslavia	
A/C.5/47/L.22	Draft resolution	See A/47/833/Add.1, paras. 4 and 5
A/C.5/47/L.29	Draft decision	See A/47/833, paras. 4 and 8

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 112

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 112: Personnel questions:*

(*a*) Composition of the Secretariat;

(*b*) Respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations;

(*c*) Other personnel questions

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 13th, 15th to 17th, 19th to 22nd, 25th, 28th, 50th, 52nd and 57th meetings, and corrigendum; and ibid., *Plenary Meetings*, 72nd, 94th and 98th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-fifth Session, Annexes*, agenda item 126.

DOCUMENTS A/47/708 AND ADD.1 AND 2

Report of the Fifth Committee

DOCUMENT A/47/708

PART I OF THE REPORT

[*Original: Spanish*]
[*23 November 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 112, the item entitled:

"Personnel questions:

"(*a*) Composition of the Secretariat;

"(*b*) Respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations;

"(*c*) Other personnel questions"

and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item at its 13th, 15th to 17th, 19th to 22nd, 25th and 28th meetings, between 26 October and 18 November 1992. Comments and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.13, 15-17, 19-22, 25 and 28).

3. For its consideration of sub-item (*b*), the Committee had before it the report of the Secretary-General on respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations (A/C.5/47/14).

4. At the 28th meeting, on 18 November, following informal consultations, the representative of the Netherlands introduced a draft resolution (A/C.5/47/L.2).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.2 without objection (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

RESPECT FOR THE PRIVILEGES AND IMMUNITIES OF OFFICIALS OF THE UNITED NATIONS AND THE SPECIALIZED AGENCIES AND RELATED ORGANIZATIONS

The General Assembly,

Recalling that, under Article 105 of the Charter of the United Nations, all officials of the Organization shall enjoy in the territory of each of its Member States such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization,

Also recalling that, under Article 100 of the Charter, each Member of the United Nations undertakes to respect the exclusively international character of the responsibilities of the Secretary-General and the staff and not to seek to influence them in the discharge of their responsibilities,

Further recalling the Convention on the Privileges and Immunities of the United Nations,[1] the Convention on the Privileges and Immunities of the Specialized Agencies,[2] the

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[1] Resolution 22 A (I).

[2] Resolution 179 (II).

Agreement on the Privileges and Immunities of the International Atomic Energy Agency and the United Nations Development Programme Standard Basic Assistance Agreements,

Stressing that respect for the privileges and immunities of officials of the United Nations and the specialized agencies is becoming even more imperative owing to the growing number of assignments entrusted to the organizations of the United Nations system by Member States,

Recalling its resolution 76 (I) of 7 December 1946, in which it approved the granting of the privileges and immunities referred to in articles V and VII of the Convention on the Privileges and Immunities of the United Nations to all members of the staff of the United Nations, with the exception of those who are recruited locally and are assigned to hourly rates,

Also recalling its resolution 43/173 of 9 December 1988, to which is annexed the Body of Principles for the Protection of All Persons under Any Form of Detention or Imprisonment, including the principle that all persons under arrest or detention shall be provided whenever necessary with medical care and treatment,

Reiterating the obligation of all officials of the Organization in the conduct of their duties to observe fully both the laws and regulations of Member States and their duties and responsibilities to the Organization,

Mindful of the responsibilities of the Secretary-General to safeguard the functional immunity of all United Nations officials,

Mindful also of the importance in this respect of the provision by Member States of adequate and immediate information concerning the arrest and detention of staff members and, more particularly, their granting of access to them,

Bearing in mind the considerations of the Secretary-General to guarantee appropriate standards of justice and due process to United Nations officials,

1. *Takes note with grave concern* of the report submitted by the Secretary-General (A/C.5/47/14) on behalf of the members of the Administrative Committee on Coordination, and of the developments indicated therein;

2. *Strongly deplores* the unprecedented and still increasing number of fatalities which have occurred among United Nations personnel, including those engaged in peace-keeping operations;

3. *Deplores* the continuing existence of cases where the functioning, safety and well-being of officials have been placed in jeopardy;

4. *Condemns and deplores* the disregard for Article 105 of the Charter of the United Nations displayed by some Member States;

5. *Reaffirms* in its entirety its resolution 45/240 of 21 December 1990;

6. *Reiterates* the importance of providing access of United Nations medical teams to detained staff, and requests Member States to facilitate medical care deemed necessary by such teams;

7. *Requests* the Secretary-General to take all necessary measures to ensure the safety of United Nations personnel, as well as those engaged in peace-keeping and humanitarian operations;

8. *Reminds* host countries of their responsibility for the safety of peace-keeping and all United Nations personnel on their territory;

9. *Strongly affirms* that disregard for the privileges and immunities of officials has always constituted one of the main obstacles to the implementation of the missions and programmes assigned to the organizations of the United Nations system by Member States;

10. *Requests* the Secretary-General and Member States to continue their efforts to ensure respect for the privileges and immunities of officials, and requests the Secretary-General to continue to submit, on behalf of the Administrative Committee on Coordination, reports thereon to the General Assembly.

DOCUMENT A/47/708/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*22 December 1992*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 112 appears in part I of the report of the Committee (document A/47/708 above).

2. The Fifth Committee further considered the item at its 50th and 52nd meetings, on 19 and 21 December 1992. Comments and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.50 and 52).

3. For its consideration of sub-items (*a*) and (*c*), the Committee had before it the following documents:

Report of the Joint Inspection Unit entitled "Rotation of staff within the United Nations" (A/46/326 and Corr.1, annex)

Note by the Secretary-General (A/46/326/Add.1) submitting his comments on the report of the Joint Inspection Unit entitled "Rotation of staff within the United Nations"

Report of the Joint Inspection Unit entitled "Grade overlap" (A/47/140, annex)

Note by the Secretary-General (A/47/140/Add.1) submitting his comments on the report of the Joint Inspection Unit entitled "Grade overlap"

Note by the Secretary-General (A/47/140/Add.2) transmitting the comments of the Administrative Committee on Coordination on the report of the Joint Inspection Unit entitled "Grade overlap"

Report of the Joint Inspection Unit entitled "Advantages and disadvantages of the post classification system" (A/47/168, annex)

Note by the Secretary-General (A/47/168/Add.1) submitting his comments on the report of the Joint Inspection Unit entitled "Advantages and disadvantages of the post classification system"

Note by the Secretary-General (A/47/168/Add.2) transmitting the comments of the Administrative Committee on Coordination on the report of the Joint Inspection Unit entitled "Advantages and disadvantages of the post classification system"

(a) *Composition of the Secretariat*

Report of the Secretary-General on alternative options for desirable ranges for the geographical distribution of staff in the Professional category and above (A/C.5/46/2)

Report of the Secretary-General on the composition of the Secretariat (A/47/416)

(c) *Other personnel questions*

Report of the Secretary-General on the administration of justice in the Secretariat (A/C.5/46/7)

Report of the Secretary-General on secondment from government service (A/C.5/46/9)

Reports of the Secretary-General on amendments to the Staff Rules (A/C.5/46/13 and A/C.5/47/43)

Reports of the Secretary-General on amendments to the Staff Regulations (A/C.5/46/16 and A/C.5/47/42 and Add.1)

Tenth report of the Advisory Committee on Administrative and Budgetary Questions on the programme budget for the biennium 1992-1993 (A/47/7/Add.9)

Report of the Secretary-General on the improvement of the status of women in the Secretariat (A/47/508)

Report of the Secretary-General on competitive examinations at the P-3 level (A/C.5/47/5)

Report of the Secretary-General on career development at the United Nations (A/C.5/47/6)

Report of the Secretary-General on the training programme in the Secretariat (A/C.5/47/9)

Note by the Secretary-General transmitting the views of the staff representatives of the United Nations Secretariat (A/C.5/47/20 and Corr.1)

4. At its 50th meeting, on 19 December, the Fifth Committee, on the proposal of its Chairman, decided to recommend to the General Assembly that it should defer consideration of sub-items (*a*) and (*c*) of agenda item 112 until its resumed forty-seventh session, on the understanding that the current working paper prepared by the Vice-Chairman of the Committee would constitute the basis for further negotiations on the issue.

Recommendation of the Fifth Committee

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

PERSONNEL QUESTIONS

The General Assembly decides to defer consideration of sub-items (*a*) and (*c*) of agenda item 112 until its resumed forty-seventh session, on the understanding that the current working paper prepared by the Vice-Chairman of the Fifth Committee will constitute the basis for further negotiations on this issue.

DOCUMENT A/47/708/ADD.2

PART III OF THE REPORT

[*Original: Spanish*]
[*25 March 1993*]

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 112 appear in parts I and II of the report of the Committee (documents A/47/708 and Add.1 above).

2. The Fifth Committee further considered the item at its 57th meeting, on 19 March 1993. In addition to the documents listed in paragraph 3 of part II of its report (document A/47/708/Add.1 above), the Committee had before it an addendum (A/C.5/47/42/Add.2) to the report of the Secretary-General on amendments to the Staff Regulations of the United Nations.

3. The comments and observations made in the course of the Committee's further consideration of the item are reflected in the summary record of the meeting (A/C.5/47/SR.57).

4. At the 57th meeting, Ms. Rotheiser (Austria), Vice-Chairman of the Committee, following informal consultations, introduced a draft resolution (A/C.5/47/L.21) and two draft decisions (A/C.5/47/L.34 and L.35).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.21 without a vote (see para. 9 below).

6. Also at the same meeting, the Committee adopted draft decision A/C.5/47/L.34 without a vote (see para. 10 below, draft decision I).

7. Also at the same meeting, the Committee adopted draft decision A/C.5/47/L.35 without a vote (see para. 10 below, draft decision II).

8. Statements in explanation of position were made by the representatives of Mexico, the United States of America, Australia, India, Pakistan, Hungary, Senegal, China, France, Algeria, Cuba, Germany, Indonesia, Italy and the Islamic Republic of Iran.

Recommendations of the Fifth Committee

9. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

PERSONNEL QUESTIONS

The General Assembly,

Recalling Articles 8, 97, 100 and 101 of the Charter of the United Nations,

Reaffirming its resolutions 45/239 A to C of 21 December 1990 and 46/232 of 2 March 1992,

Bearing in mind the views expressed by Member States on personnel questions in the Fifth Committee during the forty-seventh session (see A/C.5/47/SR.13, 15-17, 19-22, 25, 28, 50, 52 and 57, and corrigendum),

Noting with appreciation the statement on personnel questions made by the Secretary-General to the Fifth Committee on 6 November 1992 (see A/C.5/47/SR.21, and corrigendum),

Having considered the documents on personnel questions (A/C.5/46/2, A/C.5/46/7, A/C.5/46/9, A/C.5/46/13, A/C.5/46/16, A/47/416, A/47/508, A/C.5/47/5, A/C.5/47/6, A/C.5/47/9, A/C.5/47/20 and Corr.1, A/C.5/47/42 and Add.1 and 2 and A/C.5/47/43) submitted by the Secretary-General to the General Assembly,

Aware of the views expressed by the recognized staff representatives in the Fifth Committee in accordance with its resolution 35/213 of 17 December 1980,

Recognizing that the staff of the Organization is an invaluable asset of the United Nations, and commending its contribution to furthering the purposes and principles of the United Nations,

1. *Reiterates* its full support for the Secretary-General as the chief administrative officer of the Organization, and underlines its full respect for his prerogatives and responsibilities under the Charter of the United Nations;

2. *Stresses* the importance of ensuring that personnel management is conducive to the recruitment and retention of staff of the highest quality;

3. *Urges* the Secretary-General to review and improve, where necessary, all personnel policies and procedures with a view to making them more simple, transparent and relevant to the new demands placed upon the Secretariat, while promoting the full development of staff potential;

4. *Takes note* of the comments in the report submitted by the Secretary-General on the respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations (A/C.5/47/14) on how best to assist and rehabilitate staff members dealing with the after-effects of traumatic and stressful security-related experiences, and looks forward to receiving further information thereon at its forty-ninth session;

5. *Reaffirms* the need for the Secretary-General to use to the fullest extent the staff-management consultative mechanisms set out in staff rule 108.2;

6. *Requests* the Secretary-General to implement appropriate measures to ensure that no restriction or discrimination exists in the United Nations for the recruitment, appointment and promotion of men and women;

I. PERSONNEL MANAGEMENT PLANNING

Welcoming the integrated approach adopted by the Secretary-General to personnel management planning,

A. *Recruitment*

Reaffirming, in accordance with the Charter of the United Nations, that the paramount consideration in the appointment, promotion, granting or reviewing of permanent contracts and career development of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity, and, with respect to recruitment, that due regard shall be paid to the importance of recruiting the staff on as wide a geographical basis as possible,

Noting the positive results of national competitive examinations for posts at junior Professional levels as a useful tool for recruitment of highly qualified staff,

1. *Requests* the Secretary-General to expedite the national competitive examination process at the P-1 and P-2 levels;

2. *Also requests* the Secretary-General to further his efforts to introduce the competitive examination process at the P-3 level, with due regard to the promotion prospects of staff members at the P-2 level and with a maximum of efficiency and economy;

3. *Further requests* the Secretary-General to take all necessary measures to speed up the examination process and to ensure that successful candidates are offered positions without delay;

4. *Requests* the Secretary-General:

(*a*) To continue to recruit external candidates in a manner consistent with staff regulation 4.4;

(*b*) To ensure that the vacancy announcement bulletins are given the widest possible circulation, *inter alia*, by distributing them without delay to the Permanent Missions to the United Nations;

(*c*) To ensure that the recruitment process is completed as quickly as possible while allowing sufficient time for applications to be received;

5. *Expresses the hope* that the Secretary-General would end the temporary suspension of recruitment as soon as possible;

1. *Composition of the Secretariat*

Noting that the temporary suspension of recruitment, together with a growing number of new Member States, has affected the representation of Member States in the Secretariat,

1. *Reaffirms* that no post should be considered the exclusive preserve of any Member State or group of States;

2. *Recognizes* that the system of desirable ranges has been established as one of the guiding principles to provide in the recruitment of staff for geographical representation of Member States in posts subject to geographical distribution in accordance with Article 101, paragraph 3, of the Charter of the United Nations;

3. *Urges* the Secretary-General, whenever making appointments at all levels to posts subject to geographical distribution, to continue his efforts to ensure that all Member States, in particular the unrepresented and underrepresented Member States, are adequately represented in the Secretariat, bearing in mind the need to increase the number of staff recruited from Member States below the midpoint of their desirable ranges;

4. *Decides* to establish an open-ended Working Group of the Fifth Committee of the General Assembly, and requests its Chairman to convene a meeting of the Working Group for one week at Headquarters, in the spring of 1993, to consider the formula for the determination of equitable geographical representation of Member States in the Secretariat, on the basis of Article 101, paragraph 3, of the Charter, as set out in Assembly resolution 41/206 C of 11 December 1986 and further outlined in Assembly resolutions 42/220 A of 21 December 1987, 45/239 A, 46/232 and other relevant resolutions, and requests the Chairman of the Fifth Committee to report thereon to the Assembly at its forty-eighth session, as an exceptional measure and without prejudice to the full implementation of Assembly resolution 46/220 of 20 December 1991;

5. *Requests* the Secretary-General to exercise flexibility in the application of desirable ranges in individual recruitment cases, keeping in view all parts of the present resolution;

2. *Secondment*

Reaffirming that there are differences inherent in the secondment of staff from government service to the United Nations and secondment between agencies of the United Nations common system,

1. *Reaffirms* that secondment from government service is consistent with Articles 100 and 101 of the Charter of the United Nations and that it can be beneficial to both the Organization and Member States;

2. *Decides* that secondment from government service should, irrespective of the length of its period, be based on a tripartite agreement between the Organization, the Member State and the staff member concerned;

3. *Also decides* that the renewal of a fixed-term appointment that extends the secondment status of a staff member seconded from government service shall be subject to agreement by the Organization, the Government and the staff member concerned;

4. *Calls upon* the Secretary-General, in consultation with the International Civil Service Commission, to develop a standardized contracting procedure to be used for secondments into and out of the Organization that would take into account the legitimate interests of all the three parties mentioned in paragraph 3, while assuring that the conditions set out in Articles 100 and 101 of the Charter and in the Staff Rules are respected;

5. *Amends* staff regulation 4.1 and annex II to the Staff Regulations to read:

> "*Regulation 4.1*: As stated in Article 101 of the Charter, the power of appointment of staff members rests with the Secretary-General. Upon appointment, each staff member, including a staff member on secondment from government service, shall receive a letter of appointment in accordance with the provisions of annex II to the present Regulations and signed by the Secretary-General or by an official in the name of the Secretary-General."

"Annex II

"LETTERS OF APPOINTMENT

"(*a*) The letter of appointment shall state:

"(i) That the appointment is subject to the provisions of the Staff Regulations and the Staff Rules applicable to the category of appointment in question and to changes which may be duly made in such regulations and rules from time to time;

"(ii) The nature of the appointment;

"(iii) The date at which the staff member is required to enter upon his or her duties;

"(iv) The period of appointment, the notice required to terminate it and period of probation, if any;

"(v) The category, level, commencing rate of salary and, if increments are allowable, the scale of increments and the maximum attainable;

"(vi) Any special conditions which may be applicable.

"(*b*) A copy of the Staff Regulations and the Staff Rules shall be transmitted to the staff member with the letter of appointment. In accepting appointment the staff member shall state that he or she has been acquainted with and accepts the conditions laid down in the Staff Regulations and in the Staff Rules.

"(*c*) The letter of appointment of a staff member on secondment from government service signed by the staff member and by or on behalf of the Secretary-General, and relevant supporting documentation of the terms and conditions of secondment agreed to by the Member State and the staff member, shall be evidence of the existence and validity of secondment from government service to the Organization for the period stated in the letter of appointment.";

3. *Employment of spouses*

Considering that employment possibilities for spouses accompanying staff members contribute to attracting and retaining the most qualified staff,

Noting that the absence of these possibilities may be an obstacle to the mobility of staff,

1. *Invites* the Secretary-General to pursue actively the possibilities of employment of spouses accompanying staff members;

2. *Also invites* the Secretary-General, in his capacity as Chairman of the Administrative Committee on Coordination, to review with his colleagues in the Committee ways to improve coordination and reduce impediments to the employment of qualified spouses accompanying staff members of the United Nations common system organizations, and to report thereon to the General Assembly at its forty-ninth session;

3. *Invites* Governments in host countries to consider granting work permits for or otherwise enabling the employment of spouses accompanying staff members of international organizations;

B. *Career development*

Recognizing that career development is an indispensable part of an effective management of personnel,

Believing that exchange of staff between national Governments and United Nations organizations can enhance their effectiveness and career development,

1. *Endorses* the underlying principles contained in the reports of the Secretary-General on career development at the United Nations (A/C.5/47/6) and the training programme in the Secretariat (A/C.5/47/9);

2. *Recognizes* that the implementation of the career development system as proposed by the Secretary-General in his report on career development at the United Nations requires enhancement of and respect for the authority of the Office of Human Resources Management in accordance with the pertinent recommendations of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations;[3]

3. *Urges* the Secretary-General to undertake without delay a complete review of the performance evaluation system currently in use in the Secretariat, in consultation with the International Civil Service Commission as appropriate, with a view to developing it into an effective system that accurately assesses staff performance and improves staff accountability as part of the career development system;

4. *Requests* the Secretary-General to accord priority to the career development needs of staff through appropriate training and rotation of assignments, as appropriate;

5. *Endorses* the proposals of the Secretary-General to improve the training programme, stresses the need to focus training on priority areas of the Organization and concurs with the Secretary-General that appropriate resourcing for training is important;

6. *Urges* the Secretary-General to ensure that under the responsibility of the Office of Human Resources Management effective career counselling is provided to staff in order adequately to assist them in their career planning;

7. *Requests* the Secretary-General to ensure that for those staff members whose performance evaluations consistently show poor levels of performance, procedures outlined in staff regulation 9.1 (*a*) are effectively applied;

8. *Also requests* the Secretary-General to explore ways and means to encourage exchange of staff between the United Nations and national Governments and international organizations and to report thereon to the General Assembly at its forty-ninth session;

9. *Further requests* the Secretary-General to examine or review the possibility and desirability of achieving an appropriate flexibility between career and fixed-term appointments, taking into account the functional and structural needs of the Organization as well as the requirements of a career international civil service, and to report thereon to the General Assembly at its forty-ninth session;

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[3] See *Official Records of the General Assembly, Forty-first Session, Supplement No. 49.*

10. *Notes* the implementation of the mobility pilot project in the occupational group of administrative staff, as outlined in the report of the Secretary-General on career development at the United Nations;

11. *Requests* the Secretary-General to incorporate in the programme of activities for the Office of Human Resources Management, within the existing level of the budget provision for that Office, an equal employment opportunity programme, taking due account of the existence of the Focal Point for Women, and entailing procedures to ensure that opportunities for staff selection and advancement are extended on the basis of merit, efficiency, competence and integrity and do not discriminate against staff of either gender, and also requests that these principles be applied by the Secretariat in its pursuit of the benchmarks set out in General Assembly resolution 45/239 C for the participation of women in Professional posts in the Secretariat and in pursuing the goal of the Secretary-General announced in the Fifth Committee on 6 November 1992 (see A/C.5/47/SR.21, and corrigendum);

12. *Encourages* the Secretary-General to take into account the knowledge of a second official language of the United Nations in the promotion of all Professional staff, in accordance with relevant General Assembly resolutions;

13. *Urges* the Secretary-General to introduce appropriate measures in conjunction with the International Civil Service Commission to enhance the motivation of the staff in order to increase creativity and productivity;

C. *Improvement of the status of women in the Secretariat*

Recalling Articles 8 and 101 of the Charter of the United Nations,

Recalling also the goals set in its resolution 45/239 C,

Reaffirming that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibility for administrative, budgetary and personnel matters, including, *inter alia*, the issue of representation of women in the Secretariat,

Recognizing that the advancement of women in the Secretariat requires commitment,

Noting the intention of the Secretary-General to bring the gender balance in policy-level positions as close as possible to 50:50 by the fiftieth anniversary of the United Nations,

1. *Urges* the Secretary-General to implement the action programme contained in his report on improvement of the status of women in the Secretariat (A/47/508) designed to overcome the obstacles to the improvement of the status of women in the Secretariat;

2. *Requests* the Secretary-General to accord high priority to the recruitment and promotion of women to posts subject to geographical distribution, particularly at the senior policy and decision-making levels, in order to achieve the goals set in its resolution 45/239 C;

3. *Encourages* the Secretary-General to improve the role of the Focal Point for Women so as to reach the benchmarks set out in its resolution 45/239 C;

4. *Appeals* to all Member States to support the efforts of the United Nations, the specialized agencies and related organizations to increase the participation of women in posts in the Professional category and above, by identifying and nominating more women candidates, especially for senior policy-level and decision-making posts, encouraging more women to apply for vacant posts and to sit for the national competitive examinations where applicable and creating and maintaining national rosters of women candidates to be shared with the United Nations, the specialized agencies and related organizations;

II. ADMINISTRATION OF JUSTICE IN THE SECRETARIAT

1. *Regrets* that the report on the administration of justice in the Secretariat called for in its resolution 45/239 B has not been submitted to the General Assembly at its forty-seventh session;

2. *Stresses* the importance of a just, transparent, simple, impartial and efficient system of internal justice in the Secretariat;

3. *Requests* the Secretary-General to undertake a comprehensive review of the system of administration of justice, in response to the request contained in its resolution 45/239 B, taking into account the concrete suggestions for improvement of the system proposed by Member States during the forty-fifth session of the General Assembly, in consultation with the staff representatives as appropriate, and to submit a report thereon, including, *inter alia*, information on costs arising to Member States from the system, to the Assembly not later than at its forty-ninth session;

4. *Takes note with satisfaction* of the policies, guidelines and procedures issued by the Secretary-General on 29 October 1992[4] regarding the equal treatment of men and women in the Secretariat, including those seeking to eliminate sexual harassment from working relationships in the United Nations;

5. *Encourages* the Secretary-General to implement fully these policies, guidelines and procedures and improve them as necessary;

III. REPORTING

1. *Requests* the Secretary-General to submit to the General Assembly at its forty-ninth session a comprehensive report on the implementation of all the matters covered in the present resolution;

2. *Also requests* the Secretary-General to resume the annual publication of the list of staff of the Secretariat as of 30 June 1993;

IV. AMENDMENTS TO THE STAFF REGULATIONS

Taking note of the reports of the Secretary-General on amendments to the Staff Regulations of the United Nations (A/C.5/46/16 and A/C.5/47/42 and Add.1 and 2),

Approves the amendments to the Staff Regulations of the United Nations as set forth in the annex to the present resolution.

ANNEX

Amendments to the Staff Regulations of the United Nations

Regulation 3.2, paragraphs (a), (b) and (d)

For the existing texts, substitute:

"(*a*) The Secretary-General shall establish terms and conditions under which an education grant shall be available to a staff member serving outside his or her recognized home country whose dependent child is in full-time attendance at a school, university or similar educational institution of a type that will, in the opinion of the Secretary-General, facilitate the child's reassimilation in the staff member's recognized home country. The grant shall be payable in respect of the child up to the end of the fourth year of post-secondary studies or the award of the first recognized degree, whichever is the earlier. The amount of the grant per scholastic year for each child shall be 75 per cent of the admissible educational expenses actually incurred, subject to a maximum grant as approved by the General Assembly. Travel costs of the child may also be paid for an outward and return journey once in each scholastic year between the educational institution and the duty station, except that in the case of staff members serving at designated duty stations where schools do not exist that provide schooling in the language or in the cultural tradition desired by staff members for their children, such travel costs may be paid twice in the year in which the staff member is not entitled to home leave. Such travel shall be by a route approved by the Secretary-General, but not in an amount exceeding the cost of such a journey between the home country and the duty station.

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[4] ST/SGB/253, ST/AI/379 and ST/IC/1992/67.

"(*b*) The Secretary-General shall also establish terms and conditions under which, at designated duty stations, an additional amount of 100 per cent of boarding costs subject to a maximum amount per year as approved by the General Assembly may be paid in respect of children in school attendance at the primary and secondary levels.

"(*d*) The Secretary-General shall also establish terms and conditions under which an education grant shall be available to a staff member whose child is unable, by reason of physical or mental disability, to attend a normal educational institution and therefore requires special teaching or training to prepare him or her for full integration into society or, while attending a normal educational institution, requires special teaching or training to assist him or her in overcoming the disability. The amount of this grant per year for each disabled child shall be equal to 100 per cent of the educational expenses actually incurred, up to a maximum amount approved by the General Assembly."

Regulation 3.3, subparagraph (b) (iii)

For the existing text, substitute:

"(iii) The Secretary-General shall determine which of the scales of assessment set out in subparagraphs (i) and (ii) above shall apply to each of the groups of personnel whose salary rates are established under paragraph 5 of annex I to the present Regulations;".

Regulation 3.4, paragraphs (a) and (d)

For the existing texts, substitute:

"(*a*) Staff members whose salary rates are set forth in paragraphs 1 and 3 of annex I to the present Regulations shall be entitled to receive dependency allowances for a dependent child, for a disabled child and for a secondary dependent at rates approved by the General Assembly as follows:

"(i) The staff member shall receive an allowance for each dependent child, except that the allowance shall not be paid in respect of the first dependent child if the staff member has no dependent spouse, in which case the staff member shall be entitled to the dependency rate of staff assessment under subparagraph (b) (i) of regulation 3.3;

"(ii) The staff member shall receive a special allowance for each disabled child. However, if the staff member has no dependent spouse and is entitled to the dependency rate of staff assessment under subparagraph (b) (i) of regulation 3.3 in respect of a disabled child, the allowance shall be the same as the allowance for a dependent child in (i) above;

"(iii) Where there is no dependent spouse, a single annual allowance shall be paid for a secondary dependent in respect of either a dependent parent, a dependent brother or a dependent sister.

"(*d*) Staff members whose salary rates are set by the Secretary-General under paragraph 5 or paragraph 6 of annex I to the present Regulations shall be entitled to receive dependency allowances at rates and under conditions determined by the Secretary-General, due regard being given to the circumstances in the locality in which the office is located."

Annex I to the Staff Regulations

For the existing text of paragraphs 1 to 10, substitute:

"1. The Secretary-General shall establish the salary of the Administrator of the United Nations Development Programme and the salaries of United Nations officials in the Director category and above, in accordance with amounts determined by the General Assembly, subject to the staff assessment plan provided in staff regulation 3.3 and to post adjustments wherever applied. If otherwise eligible, they shall receive the allowances that are available to staff members generally.

"2. The Secretary-General is authorized, on the basis of appropriate justification and/or reporting, to make additional payments to United Nations officials in the Director category and above to compensate for such special costs as may be reasonably incurred, in the interests of the Organization, in the performance of duties assigned to them by the Secretary-General. Similar additional payments in similar circumstances may be made to heads of offices away from Headquarters. The maximum total amount of such payments is to be determined in the programme budget by the General Assembly.

"3. Except as provided in paragraph 5 of the present annex, the salary scales and the scales of post adjustments for staff members in the Professional and higher categories shall be as shown in the present annex.

"4. Subject to satisfactory service, salary increments within the levels set forth in paragraph 3 of the present annex shall be awarded annually, except that any increments above step XI of the Associate Officer level, step XIII of the Second Officer level, step XII of the First Officer level, step X of the Senior Officer level and step IV of the Principal Officer level shall be preceded by two years at the previous step. The Secretary-General is authorized to reduce the interval between salary increments to ten months and twenty months, respectively, in the case of staff subject to geographical distribution who have an adequate and confirmed knowledge of a second official language of the United Nations.

"5. The Secretary-General shall determine the salary rates to be paid to personnel specifically engaged for short-term missions, conferences and other short-term service, to consultants, to Field Service personnel and to technical assistance experts.

"6. The Secretary-General shall fix the salary scales for staff members in the General Service and related categories, normally on the basis of the best prevailing conditions of employment in the locality of the United Nations office concerned, provided that the Secretary-General may, where he deems it appropriate, establish rules and salary limits for payment of a non-resident allowance to General Service staff members recruited from outside the local area.

"7. The Secretary-General shall establish rules under which a language allowance may be paid to staff members in the General Service category who pass an appropriate test and demonstrate continued proficiency in the use of two or more official languages.

"8. In order to preserve equivalent standards of living at different offices, the Secretary-General may adjust the basic salaries set forth in paragraphs 1 and 3 of the present annex by the application of non-pensionable post adjustments based on relative costs of living, standards of living and related factors at the office concerned as compared to New York. Such post adjustments shall not be subject to staff assessment.

"9. No salary shall be paid to staff members in respect of periods of unauthorized absence from work unless such absence was caused by reasons beyond their control or duly certified medical reasons."

* * *

10. The Fifth Committee also recommends to the General Assembly the adoption of draft decisions I and II below:

Draft decision I

DOCUMENTS RELATING TO PERSONNEL QUESTIONS

The General Assembly, recalling the need to review periodically the Staff Rules and to report annually to it the full text of provisional staff rules and amendments, takes note of the reports of the Secretary-General to the Assembly at its forty-sixth (A/C.5/46/13) and forty-seventh (A/C.5/47/43) sessions on amendments to the Staff Rules.

Draft decision II

PERSONNEL QUESTIONS

The General Assembly requests the Secretary-General to bring to its attention at its forty-eighth session updated information on the situation of United Nations staff members, with special regard to violations of privileges and immunities, taking into account its resolutions 45/240 of 21 December 1990 and 47/28 of 25 November 1992, as well as any other urgent matter relating to personnel questions he deems necessary for it to consider during its forty-eighth session.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 72nd plenary meeting, on 25 November 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part I of its report (A/47/708, para. 6). For the final text, see resolution 47/28.[5]

At its 94th plenary meeting, on 23 December 1992, the General Assembly adopted the draft decision submitted by the Fifth Committee in part II of its report (A/47/708/Add.1, para. 5). For the final text, see decision 47/457 A.[5]

At its 98th plenary meeting, on 8 April 1993, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part III of its report (A/47/708/Add.2, para. 9). For the final text, see resolution 47/226.[6]

Also at its 98th meeting, the General Assembly adopted draft decisions I and II submitted by the Fifth Committee in part III of its report (ibid., para. 10). For the final texts, see decisions 47/457 B and C.[6]

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[5] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

[6] Ibid., vol. II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/46/326 and Corr.1	Report of the Joint Inspection Unit entitled "Rotation of staff within the United Nations": note by the Secretary-General transmitting the report	
A/46/326/Add.1	__________: note by the Secretary-General submitting his comments	
A/C.5/46/2	Alternative options for desirable ranges for the geographical distribution of staff in the Professional category and above: report of the Secretary-General	
A/C.5/46/7	Administration of justice in the Secretariat: report of the Secretary-General	
A/C.5/46/9	Secondment from government service: report of the Secretary-General	
A/C.5/46/13	Amendments to the Staff Rules: report of the Secretary-General	
A/C.5/46/16	Amendments to the Staff Regulations: report of the Secretary-General	
A/47/1	Report of the Secretary-General on the work of the Organization	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 1*
A/47/7/Add.9	Tenth report of the Advisory Committee on Administrative and Budgetary Questions on the programme budget for the biennium 1992-1993	Ibid., *Supplement No. 7*, document A/47/7/Add.9
A/47/140	Report of the Joint Inspection Unit entitled "Grade overlap": note by the Secretary-General transmitting the report	
A/47/140/Add.1	__________: note by the Secretary-General submitting his comments	
A/47/140/Add.2	__________: note by the Secretary-General transmitting the comments of the Administrative Committee on Coordination	
A/47/168	Report of the Joint Inspection Unit entitled "Advantages and disadvantages of the post classification system": note by the Secretary-General transmitting the report	
A/47/168/Add.1	__________: note by the Secretary-General submitting his comments	
A/47/168/Add.2	__________: note by the Secretary-General transmitting the comments of the Administrative Committee on Coordination	
A/47/416	Composition of the Secretariat: report of the Secretary-General	
A/47/508	Improvement of the status of women in the Secretariat: report of the Secretary-General	
A/C.5/47/5	Competitive examinations at the P-3 level: report of the Secretary-General	
A/C.5/47/6	Career development at the United Nations: report of the Secretary-General	
A/C.5/47/9	Training programme in the Secretariat: report of the Secretary-General	

Symbol	*Title or description*	*Observations and references*
A/C.5/47/14	Report submitted by the Secretary-General on respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations	
A/C.5/47/20 and Corr.1	Views of the staff representatives of the United Nations Secretariat: note by the Secretary-General	
A/C.5/47/42 and Add.1 and 2	Amendments to the Staff Regulations: report of the Secretary-General	
A/C.5/47/43	Amendments to the Staff Rules: report of the Secretary-General	
A/C.5/47/L.2	Draft resolution	See A/47/708, paras. 4 and 6
A/C.5/47/L.21	*Idem*	See A/47/708/Add.2, paras. 4 and 9
A/C.5/47/L.34	Draft decision	Ibid., paras. 4 and 10, draft decision I
A/C.5/47/L.35	*Idem*	Ibid., draft decision II

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 113

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 113: United Nations common system*

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DOCUMENT A/47/831

Report of the Fifth Committee

[*Original: Spanish*]
[*22 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 113, the item entitled "United Nations common system" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item in conjunction with item 114 (United Nations pension system) at its 27th, 29th, 31st and 35th meetings, between 17 November and 1 December 1992, and separately at its 26th and 50th meetings, on 13 November and 19 December 1992. Comments made in the course of the discussion of the item are reflected in the summary records of the meetings (A/C.5/47/SR.26, 27, 29, 31, 35 and 50).

3. For its consideration of the item, the Committee had before it the eighteenth annual report of the International Civil Service Commission (A/47/30 and Corr.1).

4. At the 50th meeting, on 19 December, the Chairman of the Fifth Committee introduced a draft resolution (A/C.5/47/L.7), which was prepared following informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.7 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

UNITED NATIONS COMMON SYSTEM: REPORT OF THE INTERNATIONAL CIVIL SERVICE COMMISSION

The General Assembly,

Having considered the eighteenth annual report of the International Civil Service Commission (A/47/30 and Corr.1) and other related reports (A/47/7/Add.6, A/47/9, A/47/578, A/C.5/47/25, A/C.5/47/36, A/C.5/47/37, A/C.5/47/38 and A/C.5/47/66),

Reaffirming its commitment to a single unified United Nations common system of conditions of service,

I

A. *Role and functioning of the International Civil Service Commission*

Reaffirming that, under article 9 of its statute, the International Civil Service Commission, in the exercise of its functions, shall be guided by the principle set out in the agreements between the United Nations and the other organizations, which aims at the development of a single unified international civil service through the application of common personnel standards, methods and arrangements,

Recalling its request to the Commission to assess the impact on the United Nations common system of resolution No. 1024 of the Administrative Council of the International Telecommunication Union with respect to the payment of the special post allowance,

Recalling also its request to the Commission to propose measures to be undertaken by all organizations of the common system to enforce and enhance respect for, and adherence to, the common system of salaries, allowances and conditions of service,

Noting with regret that a further payment of the special post allowance was made to the staff of the International Telecommunication Union in spite of the views expressed by the General Assembly in section II of its resolution 46/191 A of 20 December 1991 against such action,

1. *Reaffirms* the central role of the General Assembly with regard to the elaboration of the conditions of service

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 26th, 27th, 29th, 31st, 35th and 50th meetings, and corrigendum; and ibid., *Plenary Meetings*, 94th meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 116.

for the United Nations common system as a whole and that of the International Civil Service Commission as the independent technical body responsible to the Assembly for the regulation and coordination of the conditions of service of the common system;

2. *Notes with satisfaction* the efforts made by the Commission to enhance its contacts with the governing bodies, executive heads and staff of organizations of the common system in order to strengthen the cohesiveness and unity of the system and, in this context, to emphasize its advantages;

3. *Endorses* the views of the Commission concerning the impact on the common system of resolution No. 1024 of the Administrative Council of the International Telecommunication Union with respect to the payment of the special post allowance;

4. *Urges* the governing bodies and the executive heads of all organizations of the common system to ensure that the Commission is invited in its own right to be represented at meetings where proposals pertaining to salaries, allowances, benefits and other conditions of employment are to be discussed;

5. *Notes* that the Commission will study in 1993 the issues of accelerated language increments and working hours;

B. *Staff participation in the work of the Commission*

Reaffirming that article 28, paragraph 2, of the statute of the International Civil Service Commission, elaborated in its rules of procedure, provides staff representatives with the right, collectively or separately, to present facts and views on any matter within the competence of the Commission and that staff representatives may attend meetings and may address the Commission on matters on its agenda,

Recalling section II, paragraph 2, of its resolution 45/241 of 21 December 1990, by which it expressed satisfaction with the establishment of a more active dialogue between the Commission and representatives of the organizations and staff, and section I, paragraph 5, of its resolution 46/191 A, by which it took note with appreciation of the improvements that had taken place in the functioning of the Commission,

Regrets the suspension of the participation of the staff bodies in the work of the International Civil Service Commission and urges the resumption of the dialogue between the Commission and the staff bodies, which is of fundamental importance for the achievement of the goals of the common system;

C. *Biennialization of the programme of work of the Fifth Committee*

Welcoming the adaptations that the International Civil Service Commission is making to its work programme in the light of the biennialization of the work of the Fifth Committee,

Taking note of the conclusions reached in respect of the current work schedule of the Commission as contained in paragraph 29 of its report (A/47/30 and Corr.1),

Concurs with the arrangements proposed for dealing exceptionally with the base/floor salary scale on an annual basis and other urgent salary matters on a timely basis as set forth in paragraph 28 of the report of the International Civil Service Commission (ibid.);

II

CONDITIONS OF SERVICE OF THE PROFESSIONAL AND HIGHER CATEGORIES

A. *Margin considerations*

Recalling its decision that the Noblemaire principle should continue to serve as the basis for the determination of conditions of service of the United Nations common system for staff in the Professional and higher categories,

Recalling also that it had endorsed the methodological approach, as outlined in paragraph 173 (*d*) of volume II of the fifteenth annual report of the International Civil Service Commission,[1] for the calculation of the net remuneration margin,

Recalling further section IV, paragraph 1, of its resolution 46/191 A, by which it decided, without prejudice to previous decisions on the averaging of the margin around the mid-point over a five-year period, that any post adjustment increase in New York which might become due until 1994 might be implemented to the extent that it was compatible with the upper limit of the margin and that, in this regard, it endorsed the procedure proposed for the management of the post adjustment system within the current margin range as contained in paragraph 109 (*b*) of volume I of the seventeenth annual report of the Commission,[2]

1. *Takes note* of the conclusions of the International Civil Service Commission as contained in chapter IV, section A, of its eighteenth annual report (ibid.) regarding the evolution of the margin and its management over the five-year period 1990-1994;

2. *Takes note also* of the study by the Commission of the methodology for determining the cost-of-living differential between New York and Washington, D.C., in the context of net remuneration margin calculations;

3. *Requests* the Commission to take into account the views expressed by Member States on the completion of the above-mentioned study and to submit a report on the application of the methodology to the General Assembly;

B. *Base/floor salary scale*

Recalling section I.H, paragraph 1, of its resolution 44/198 of 21 December 1989, by which it approved the establishment of a floor net salary scale by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service,

Approves, with effect from 1 March 1993, the revised scale of gross and net salaries for staff in the Professional and higher categories contained in annex I to the present resolution and the consequential amendment to the Staff Regulations of the United Nations as reflected in annex II to the present resolution, and takes note of the views expressed by Member States in this regard, and its linkage with the mobility and hardship matrix referred to in section V of the present resolution;

C. *Comparator*

Recalling section VI, paragraph 1, of its resolution 46/191 A, by which it endorsed the conclusions of the International Civil Service Commission in respect of a methodology for conducting checks to determine the highest-paid civil service, as contained in annex V to volume I of its seventeenth annual report,[2]

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[1] *Official Records of the General Assembly, Forty-fourth Session, Supplement No. 30.*

[2] Ibid., *Forty-sixth Session, Supplement No. 30.*

Recalling also that, by section VI, paragraph 2, of its resolution 46/191 A, it invited the Commission to analyse the potential consequences of the Federal Employees Pay Comparability Act of 1990 on the pay levels of the current comparator, the United States federal civil service, providing in the analysis full details of all the special pay systems which have been introduced by the comparator civil service, and to report thereon to the General Assembly at its forty-ninth session,

Noting that the comparisons with other major international organizations outside the United Nations common system carried out by the Commission in response to a request from the Administrative Committee on Coordination had indicated that the remuneration levels at those organizations were higher than those of the common system,

Reiterates its request to the International Civil Service Commission to complete phase I of its study leading to the identification of the highest-paid civil service, and to report thereon to the General Assembly at its forty-ninth session, and in this context invites the Commission also to study all aspects of the application of the Noblemaire principle with a view to ensuring the competitiveness of the United Nations common system;

D. *Rental subsidy scheme*

Recalling its request to the International Civil Service Commission to examine experience gained with the functioning of the current rental subsidy scheme at headquarters duty stations as contained in section III, paragraph 5, of its resolution 45/241,

1. *Concurs* with the conclusions of the International Civil Service Commission as contained in paragraph 130 of its report (ibid.);

2. *Requests* the Commission to ensure that the modalities for implementation of the rental subsidy scheme are conveyed to the organizations of the United Nations common system;

E. *Special occupational rates*

Mindful of its resolutions 46/191 A and B of 20 December 1991 and 31 July 1992, by which it acknowledged that the United Nations common system and the International Civil Service Commission should be responsive to the special needs and concerns of the participating organizations, while emphasizing that such needs and concerns should be addressed within the common system,

Taking note of the views of the Commission concerning the introduction of special occupational rates within the common system, as set out in paragraphs 172 to 175 and 177 of its report and of the views expressed by Member States in the Fifth Committee,

Stressing that special occupational rates should be introduced only in exceptional cases of proven recruitment and retention difficulties, as determined by the Commission in close cooperation with the organizations concerned,

1. *Endorses*, in principle, the approach outlined by the International Civil Service Commission in paragraph 177 of its report for the introduction of the special occupational rates in the United Nations common system, and requests the Commission to submit recommendations for the consideration of the General Assembly at its forty-eighth session;

2. *Emphasizes* that special occupational rates should be subject to the provisions of paragraph 174 of the report of the Commission and should be specific to individual posts where there are demonstrable recruitment and retention problems and should be time limited;

3. *Requests* the Commission to consider the feasibility and effects of including the special occupational rates in the calculation of the margin and to report thereon to the General Assembly at its forty-ninth session;

F. *Dependency allowances*

Recalling section I.G, paragraph 4, of its resolution 44/198, by which it requested the International Civil Service Commission to reconsider the methodology for the determination of dependency allowances in the light of the tax practices of the comparator,

Noting the Commission's review of this matter, as contained in paragraphs 178 to 193 of its report (ibid.),

1. *Approves*, with effect from 1 January 1993, an increase of 21 per cent in the children's allowance and an increase of 50 per cent in the secondary dependant's allowance, and the recommendations of the International Civil Service Commission in respect of eligibility criteria and the maintenance of the local-currency entitlement system;

2. *Notes* that the Commission will review the level of dependency allowances every two years, in order to ensure, *inter alia*, that all relevant changes in tax and social legislation have been taken into consideration;

G. *Conditions of service of assistant secretaries-general and under-secretaries-general and structure of the salary scale*

Recalling section V of its resolution 45/241, by which it requested the International Civil Service Commission to reconsider, in a comprehensive manner, the remuneration of staff of the organizations of the United Nations common system at the assistant secretary-general, under-secretary-general and equivalent levels,

Recalling also the recommendations of the Commission as contained in paragraph 173 of volume I of its seventeenth annual report[2] and repeated in paragraph 207 of its eighteenth annual report (ibid.),

Recalling further section VII of its resolution 46/191 A, by which it deferred a decision on the recommendations of the Commission until its forty-seventh session,

Recalling that, in section IX, paragraph 3, of its resolution 46/191 A, it requested the Commission to include in its work programme a review of the differences between United Nations and United States net remuneration at individual grade levels and to report to it at the earliest opportunity,

Mindful of the proposals of the Secretary-General in respect of the conditions of service of under-secretaries-general and assistant secretaries-general (A/C.5/47/37, paras. 10-28) and the reports of the Secretary-General on representation allowances for this category of staff in the United Nations (A/C.5/46/32 and Corr.1, and A/C.5/47/39),

ANNEX I

Salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment[a]

(In United States dollars)

(Effective 1 March 1993)

Level		Steps														
		I	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*	*XIV*	*XV*
Under-Secretary-General																
USG	**Gross**	148 296														
	Net D	86 914														
	Net S	78 122														
Assistant-Secretary-General																
ASG	**Gross**	134 454														
	Net D	79 716														
	Net S	72 087														
Director																
D-2	**Gross**	109 444	111 946	114 448	116 948	119 450	121 952									
	Net D	66 711	68 012	69 313	70 613	71 914	73 215									
	Net S	61 183	62 273	63 364	64 454	65 545	66 636									
Principal Officer																
D-1	**Gross**	96 315	98 417	100 529	102 667	104 810	106 952	109 094	111 237	113 377						
	Net D	59 847	60 961	62 075	63 187	64 301	65 415	66 529	67 643	68 756						
	Net S	55 304	56 308	57 296	58 228	59 162	60 096	61 030	61 964	62 897						
Senior Officer																
P-5	**Gross**	84 528	86 430	88 332	90 234	92 136	94 036	95 938	97 840	99 740	101 673	103 612	105 548	107 487		
	Net D	53 600	54 608	55 616	56 624	57 632	58 639	59 647	60 655	61 662	62 670	63 678	64 685	65 693		
	Net S	49 669	50 579	51 488	52 397	53 306	54 214	55 123	56 033	56 941	57 794	58 640	59 484	60 329		
First Officer																
P-4	**Gross**	69 020	70 843	72 661	74 480	76 302	78 120	79 941	81 794	83 649	85 502	87 355	89 213	91 066	92 921	94 775
	Net D	45 271	46 255	47 237	48 219	49 203	50 185	51 168	52 151	53 134	54 116	55 098	56 083	57 065	58 048	59 031
	Net S	42 103	43 000	43 894	44 789	45 686	46 580	47 476	48 363	49 249	50 135	51 021	51 909	52 795	53 681	54 567
Second Officer																
P-3	**Gross**	55 753	57 431	59 111	60 787	62 467	64 145	65 839	67 550	69 259	70 970	72 680	74 389	76 098	77 807	79 519
	Net D	38 014	38 937	39 861	40 783	41 707	42 630	43 553	44 477	45 400	46 324	47 247	48 170	49 093	50 016	50 940
	Net S	35 520	36 356	37 192	38 027	38 864	39 699	40 538	41 380	42 220	43 062	43 904	44 744	45 585	46 426	47 268
Associate Officer																
P-2	**Gross**	44 351	45 779	47 226	48 675	50 123	51 572	53 021	54 468	55 953	57 453	58 953	60 456			
	Net D	31 517	32 344	33 169	33 995	34 820	35 646	36 472	37 297	38 124	38 949	39 774	40 601			
	Net S	29 603	30 359	31 110	31 862	32 614	33 366	34 118	34 869	35 620	36 367	37 114	37 862			
Assistant Officer																
P-1	**Gross**	33 277	34 580	35 910	37 256	38 600	39 944	41 292	42 636	43 980	45 337					
	Net D	24 949	25 744	26 537	27 331	28 124	28 917	29 712	30 505	31 298	32 092					
	Net S	23 565	24 299	25 028	25 758	26 486	27 215	27 945	28 674	29 402	30 130					

D = Rate applicable to staff members with a dependent spouse or child.

S = Rate applicable to staff members with no dependent spouse or child.

[a] This scale represents the result of a consolidation of 6.9 multiplier points of post adjustment into net base salary. There will be consequential adjustments in the post adjustment indices and multipliers at all duty stations, effective 1 March 1993. Thereafter, changes in post adjustment classifications will be effected on the basis of the movements of the newly consolidated post adjustment indices.

Taking note of the views expressed on this question by the Advisory Committee on Administrative and Budgetary Questions (A/47/7/Add.6, paras. 10-20),

Taking into account the comments of Member States in the Fifth Committee,

Taking note also of the recommendation of the Administrative Committee on Coordination to the Commission concerning the levels of remuneration of staff at the D-1 and D-2 levels and the conclusions of the Commission as contained in paragraph 176 of its report (A/47/30 and Corr.1),

1. *Requests* the International Civil Service Commission, in close cooperation with the organizations, to develop appropriate guidelines for the administration of the revised housing arrangements for eligible officials outlined in paragraph 173 (*c*) of volume I of its seventeenth annual report,[2] taking into account the views expressed by Member States;

2. *Decides* to revert to the consideration of the conditions of service, including the question of representation allowances, of assistant secretaries-general and under-secretaries-general and equivalent levels at the earliest possible opportunity;

3. *Invites* the Commission to continue to keep under review the structure of the salary scale at all levels of the Professional and higher categories, taking into account, *inter alia*, the overall level of the margin as established by the General Assembly and the imbalance between the margin levels for different Professional grade levels, and to report thereon to the Assembly at its forty-ninth session;

III

GENERAL SERVICE SALARY SURVEY METHODOLOGY

Recalling section XIII, paragraph 4, of its resolution 45/241 and section X of its resolution 46/191 A, by which, *inter alia*, it requested the International Civil Service Commission to report on its review of the methodology for the conduct of salary surveys of the General Service and related categories at headquarters duty stations,

Taking note of the conclusions of the Commission on the matter as contained in chapter V of its report (ibid.),

Recalling also its request to the Secretary-General, in section XIII, paragraph 3, of its resolution 45/241, to submit to it at its forty-seventh session a report on procedures whereby the Secretary-General and other executive heads could take measures regarding salary scales of the General Service category at variance with recommendations of the Commission only after consultations with appropriate intergovernmental bodies and the Commission,

1. *Endorses* the reaffirmation by the International Civil Service Commission of the Flemming principle as enunciated at its fifteenth session as the basis for the determination of conditions of service of the General Service and related categories;

2. *Takes note* of the decisions of the Commission in respect of the refinements and modifications to the methodology as contained in paragraph 231 of its report (ibid.), and the procedures for their introduction as outlined in paragraph 232 of its report, on the understanding that such modifications will be taken into account beginning with the salary survey being carried out in Paris;

3. *Calls upon* all organizations to ensure that interim adjustments to salaries are not resumed until the recommendations from the Commission based on the comprehensive General Service salary survey are acted upon by the organizations;

4. *Regrets* that it has not so far received the report on procedures to be taken in the event that the implementation of a General Service salary survey is at variance with the recommendations of the Commission, welcomes the intention of the Secretary-General to implement resolution 45/241, and requests the Secretary-General to provide the report no later than at its forty-ninth session;

IV

EDUCATION GRANT

Recalling section III.B, paragraph 2, of its resolution 43/226 of 21 December 1988, by which it approved as an interim measure the recommendations of the International Civil Service Commission for the management of the reimbursement of expenses under the education grant on the basis of different currency areas,

1. *Endorses* the revised methodology for the determination of the education grant as contained in annex VII to the report of the International Civil Service Commission (ibid.);

2. *Approves* increases in the maximum reimbursement levels in five currency areas, as recommended by the Commission in paragraph 252 of its report;

3. *Requests* the Commission to report to the General Assembly at its fifty-first session on the operation of the education grant on the basis of the revised methodology, taking into account the views of Member States on this matter;

V

MOBILITY AND HARDSHIP SCHEME

Recalling section I.E of its resolution 44/198, by which it introduced a mobility and hardship allowance with effect from 1 July 1990 and requested the International Civil Service Commission to report to the General Assembly at its forty-seventh session on the operation of the allowance and the assignment grant,

Recalling also section V, paragraph 1, of its resolution 46/191 A, by which it requested the Commission to include in its report on the operation of the mobility and hardship allowance a cost-benefit analysis of the operation of that allowance as well as an assessment of the personnel management benefits,

1. *Takes note* of the conclusions of the International Civil Service Commission in respect of the operation of the mobility and hardship scheme as contained in chapter VII of its report (ibid.);

2. *Concurs* that the existing parameters of the mobility and hardship scheme be maintained;

3. *Takes note also* of the intention of the Commission to review the operation of the scheme after more experience has been gained in its operation;

4. *Requests* the Commission to include the following elements in its forthcoming review:

(*a*) The adjustment procedure which links the mobility and hardship matrix to revisions of the base/floor salary;

(*b*) The percentage levels attributed to the matrix also in comparison with those applicable in the comparator civil service and in particular those pertaining to the H and A categories;

(*c*) An analysis of the extent to which each of the component parts that make up the matrix meets the needs of the organizations;

(*d*) A precise quantification of the cost savings; and to report thereon to the General Assembly at its fifty-first session;

VI

STATUS OF WOMEN IN THE UNITED NATIONS SYSTEM

Recalling section XI of its resolution 45/241, by which it invited the International Civil Service Commission, working together with the organizations of the United Nations common system and with the staff representatives, to examine specific and practical steps to translate into action earlier recommendations and requests relating to the status of women in the United Nations system,

Appreciating the work done by the Commission's Working Group on the Status of Women in the United Nations System, as outlined in chapter VIII of the report of the Commission (ibid.),

1. *Urges* the organizations of the United Nations common system to introduce a coherent plan for improving the status of women in each organization in the course of 1993 with full respect for their basic instruments and taking into account the recommendations of the International Civil Service Commission, and in this context to give attention not only to the representation, promotion and career progression of women but also to work/family-related issues, spouse employment and the creation of an organizational climate conducive to the equal participation of men and women in the work of the organizations;

2. *Requests* the Commission to continue to report on a regular basis both on the extent of implementation of previous recommendations in this area and on new initiatives proposed or introduced by the organizations to enhance the status of women in the common system;

VII

PERSONNEL POLICY CONSIDERATIONS

Recalling its requests in section XII, paragraph 1, of its resolution 45/241 and in section VIII of its resolution 46/191 A that, as a matter of priority, the International Civil Service Commission resume active consideration of the substantive areas covered under articles 13 and 14 of its statute and, notably, review merit systems and performance appraisal in the United Nations common system,

Noting, inter alia, the inclusion of studies on performance appraisal and the recognition of merit in the work programme of the Commission for 1993 and 1994,

Urges the International Civil Service Commission, as a complement to studies being undertaken in the remuneration area, to give equal attention in its work programme to measures designed to promote sound personnel management in the international public service, including recruitment forecasting, human resources planning, performance management and staff development and training.

ANNEX II

Amendment to the Staff Regulations of the United Nations

Regulation 3.3

Replace the second table in paragraph (*b*) (i) by the following table:

Total assessable payments (US dollars)	*Staff assessment rates used in conjunction with gross base salaries*	
	Staff member with a dependent spouse or a dependent child	*Staff member with neither a dependent spouse nor a dependent child*
First $15 000 per year	13.0	17.1
Next $ 5 000 per year	31.0	34.2
Next $ 5 000 per year	34.0	38.4
Next $ 5 000 per year	37.0	41.7
Next $ 5 000 per year	39.0	43.7
Next $10 000 per year	41.0	45.8
Next $10 000 per year	43.0	48.1
Next $10 000 per year	45.0	50.2
Next $15 000 per year	46.0	50.8
Next $20 000 per year	47.0	52.2
Remaining assessable payments	48.0	56.4

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 94th plenary meeting, on 23 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/831, para. 6). For the final text, see resolution 47/216.[3]

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[3] Ibid., *Forty-seventh Session, Supplement No. 49, vol. I.*

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/7/Add.6	Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission—Representation allowance for under-secretaries-general and assistant secretaries-general and hospitality for official functions: seventh report of the Advisory Committee on Administrative and Budgetary Questions on the programme budget for the biennium 1992-1993	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 7*, document A/47/7/Add.6
A/47/9	Report of the United Nations Joint Staff Pension Board	Ibid., *Supplement No. 9*
A/47/30 and Corr.1	Report of the International Civil Service Commission for the year 1992	Ibid., *Supplement No. 30* and corrigendum

Symbol	*Title or description*	*Observations and references*
A/C.5/47/25	Note by the Secretary-General transmitting the statement by the Administrative Committee on Coordination	
A/C.5/47/36	Note by the Secretary-General transmitting the views of the Coordinating Committee for Independent Staff Unions and Associations of the United Nations System	
A/C.5/47/37	Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission: note by the Secretary-General	
A/C.5/47/38	Note by the Secretary-General transmitting the comments by the Federation of International Civil Servants' Associations	
A/C.5/47/66	Note by the Secretary-General transmitting the resolution of the Council of the Food and Agriculture Organization of the United Nations, adopted at its 102nd session, held at Rome from 9 to 20 November 1992	
A/C.5/47/L.7	Draft resolution	See A/47/831, paras. 4 and 6

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 114

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 114: United Nations pension system*

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DOCUMENT A/47/807

Report of the Fifth Committee

[*Original: Spanish*]
[*18 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 114, the item entitled "United Nations pension system" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item in conjunction with item 113 (United Nations common system) at its 27th, 29th, 31st and 35th meetings, between 17 November and 1 December 1992, and separately at its 23rd and 47th meetings, on 10 November and 17 December 1992. Comments made in the course of the discussion of the item are reflected in the summary records of the meetings (A/C.5/47/SR.23, 27, 29, 31, 35 and 47).

3. For its consideration of the item, the Committee had before it the following documents:

[*See the list of documents at the end of the present fascicle.*]

4. The report of the United Nations Joint Staff Pension Board (A/47/9) was introduced by its Chairman at the 23rd meeting.

5. At the 47th meeting, following informal consultations, the representative of Hungary introduced a draft resolution (A/C.5/47/L.6).

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.6 without a vote (see para. 7 below).

Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

UNITED NATIONS PENSION SYSTEM

The General Assembly,

Recalling its resolutions 46/192 and 46/220 of 20 December 1991,

Having considered the report of the United Nations Joint Staff Pension Board for 1992 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund (A/47/9), chapter III of the report of the International Civil Service Commission (A/47/30 and Corr.1), the report of the Secretary-General on the investments of the Fund (A/C.5/47/8), and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/578),

I

IMPLICATIONS FOR THE UNITED NATIONS JOINT STAFF PENSION BOARD OF THE BIENNIALIZATION OF THE WORK PROGRAMME OF THE FIFTH COMMITTEE

Bearing in mind its resolution 46/220 on the biennialization of the programme of work of the Fifth Committee,

1. *Takes note* of the decision of the United Nations Joint Staff Pension Board to reschedule the next actuarial valuation of the United Nations Joint Staff Pension Fund to be as of 31 December 1993, instead of as of 31 December 1992, with subsequent valuations being carried out every two years;

2. *Takes note also* of the additional responsibilities delegated by the Board to its Standing Committee to be carried out in odd-numbered years, as set out in paragraph 14 of the report of the Board (A/47/9);

3. *Takes note further* of the observations of the Board on the rescheduling of the dates for the next comprehensive review of the pensionable remuneration and consequent pensions of staff in the Professional and higher categories, and of the review of the maximum number of years of creditable contributory service in the Fund;

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 23rd, 27th, 29th, 31st, 35th and 47th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 117.

II

ACTUARIAL MATTERS

1. *Takes note* of the observations of the United Nations Joint Staff Pension Board in section III.B of its report (ibid.) on the methodology and assumptions to be used in the actuarial valuation of the United Nations Joint Staff Pension Fund as at 31 December 1993;

2. *Requests* the Board to consider the form in which it presents the results of actuarial valuations, taking into account the views of the Committee of Actuaries and the Board of Auditors;

3. *Takes note* of the observations of the Board in section III.B of its report on matters related to the application of the transfer agreements between the Fund and the former Union of Soviet Socialist Republics, Ukrainian Soviet Socialist Republic and Byelorussian Soviet Socialist Republic;

4. *Concurs* in the agreement with the Inter-American Development Bank, approved by the Board under article 13 of the Regulations of the Fund, with a view to securing the continuity of pension rights between the Bank and the Fund, as set out in annex IV to the report of the Board;

III

PENSIONABLE REMUNERATION AND CONSEQUENT PENSIONS OF STAFF IN THE GENERAL SERVICE AND RELATED CATEGORIES

Recalling that in section III of its resolution 45/242 of 21 December 1990, the General Assembly requested the International Civil Service Commission, in full cooperation with the United Nations Joint Staff Pension Board, to submit recommendations to the General Assembly at its forty-sixth session, in respect of the comprehensive review of the methodology for determining the pensionable remuneration and consequent pensions of staff in the General Service and related categories,

Also recalling section II of its resolution 46/192,

Further recalling its concurrence with the observation of the Advisory Committee on Administrative and Budgetary Questions (see A/46/614, para. 14, and A/47/578, para. 11) that the Commission and the Board should aim to eliminate current anomalies in the system without creating new ones,

Recognizing that the Statute of the Commission and the Regulations of the United Nations Joint Staff Pension Fund define the complementary and essential roles of the Commission and the Board in reviewing issues related to pensionable remuneration and consequent pensions, which are indispensable components of the conditions of service in the United Nations common system, and that pensionable remuneration has a decisive impact on the levels of contributions to be paid into the Fund by member organizations and by participants,

Noting that, based on a pilot study of six locations, the Commission and the Board had concluded that the approach of determining pensionable remuneration and/or pensions by reference to the local practices of employers used in General Service salary surveys should not be pursued further,

Also noting that

(*a*) The Commission and the Board had concluded that the methodology for determining General Service pensionable remuneration should relate the pensionable remuneration to the net base salaries received while in service,

(*b*) Regrettably, the Board had not been able to achieve agreement on the modalities for applying such an approach, as reflected in the table in paragraph 76 of the report of the Board (A/47/9) and in annex VIII to the report, containing, respectively, the positions of the three groups in the Board, together with the proposal of the Chairman of the Board, and the statements of the three groups on the Chairman's proposal,

(*c*) The Commission, in paragraphs 99 and 100 of its report (A/47/30 and Corr.1), had reached conclusions on certain aspects of the methodology, indicated its intention to consider other outstanding aspects in 1993 and concluded that the implementation date for the revised methodology should be 1 January 1994,

Reiterating that the future work of the Board and the Commission should focus on the elimination or significant reduction of the "income inversion anomaly", as described and discussed in paragraphs 73 and 74 of the report of the Board, and in paragraphs 88 to 92 of the report of the Commission,

Reiterating also its appreciation of the complexities and the importance of the issues involved for all parties concerned,

Taking note of the fact that the Board has not yet had an opportunity to consider the conclusions of the Commission, in paragraphs 99 and 100 of the report of the Commission, on certain aspects of the methodology, in the light of the views of the Commission contained in paragraphs 88 to 98 of its report,

1. *Endorses* the conclusions of the United Nations Joint Staff Pension Board and the International Civil Service Commission that the methodology for determining the pensionable remuneration of staff in the General Service and related categories should relate the levels of pensionable remuneration and consequent pensions to salaries while in service;

2. *Endorses also* the approach in paragraph 1 above for future work on the various aspects of the matter, as reflected in the proposal of the Chairman of the Board in paragraphs 76 and 77 of the report of the Board, and in the conclusions and recommendations of the Commission in its report;

3. *Endorses further* the conclusions reached by the Commission on those aspects of the methodology discussed in its report;

4. *Requests* the Commission, in close cooperation with the Board, as appropriate, to finalize the comprehensive review in 1993, and to submit recommendations on all aspects of the methodology to determine pensionable remuneration and consequent pensions, including the effective date of implementation and transitional measures to protect acquired rights, to the General Assembly at its forty-eighth session;

5. *Also requests* the Commission to recommend consequential amendments to the staff regulations of the member organizations and the Board to consider amendments to the Regulations of the United Nations Joint Staff Pension Fund, which may be required in order to implement the revised methodology, in their respective reports to the General Assembly at its forty-eighth session;

IV

PENSIONABLE REMUNERATION AND PENSIONS OF UNGRADED OFFICIALS

Recalling section III, paragraph 9, of its resolution 46/192, in which it requested the International Civil Service Commission to recommend guidelines for determining the pension arrangements for ungraded officials who do not become participants in the United Nations Joint Staff Pension Fund so as to ensure system-wide comparability, as well as appropriate monitoring procedures, and to submit recommendations thereon to the General Assembly at its forty-seventh session and to the governing bodies of the other organizations of the United Nations common system,

Also recalling that, in paragraph 7 of the same resolution, the General Assembly requested the United Nations Joint Staff Pension Board to consider amendments to the Regulations of the Fund to incorporate provisions governing the pensionable remuneration of ungraded officials and to extend the provisions placing a limit on the highest levels of pensions to cover all participants in the Fund, including ungraded officials,

1. *Decides* to convey to the governing bodies of the other member organizations of the United Nations Joint Staff Pension Fund its view that their ungraded officials should become participants in the Fund so as to ensure system-wide comparability and that, if a governing body decides to make arrangements outside the Fund, only the option currently available in the International Civil Aviation Organization, as described in paragraph 64 of the report of the International Civil Service Commission (ibid.), would be appropriate;

2. *Concurs* with the decision of the United Nations Joint Staff Pension Board to defer, until its next regular session, in 1994, consideration of an amendment to article 54 of the Regulations of the Fund to incorporate provisions governing the pensionable remuneration of ungraded officials, in order to allow time for the governing bodies of all member organizations of the Fund to take up the matters referred to them by the General Assembly in section III, paragraphs 5 and 6, of its resolution 46/192;

3. *Approves*, with effect from 1 April 1993, an amendment to article 28 (*d*) of the Regulations of the Fund, as set out in annex I to the present resolution, to extend the ceiling on pensions to ungraded officials, as well as to other participants who are not currently covered by article 28 (*d*) of the Regulations but whose pensionable remuneration is greater than that at the D-2 level, top step, in the scale of pensionable remuneration appended to article 54 of the Regulations;

V

CHANGES IN THE PENSION ADJUSTMENT SYSTEM

Recalling section IV, paragraph 3, of its resolution 46/192, in which it approved the longer-term modification of the pension adjustment system that the United Nations Joint Staff Pension Board had recommended in 1991,

1. *Takes note* of the observations of the Board on the additional studies related to that modification, including, in particular, a change in the "120 per cent cap" provision, reviews of the special index for pensioners, the applicability to staff in the General Service and related categories of the longer-term modification of the pension adjustment system, as well as of the observations on the intention of the Board to make recommendations on these matters to the General Assembly at its forty-ninth session, in 1994;

2. *Reiterates its request* in section IV, paragraph 6, of its resolution 46/192 that the Board continue to consider economy measures, including, in particular, a change in the "120 per cent cap" provision under the two-track pension adjustment system;

3. *Approves*, effective 1 April 1993, modification of the schedule for special adjustments for small pensions under section E of the pension adjustment system, as recommended by the Board in paragraph 104 of its report (A/47/9), and the consequential changes in the pension adjustment system, as set out in annex II to the present resolution;

VI

OTHER MATTERS

1. *Concurs* with the decisions of the United Nations Joint Staff Pension Board, set out in paragraphs 124 and 125 of its report (ibid.), to consider again, at its next regular session, in 1994, amendments to article 54 of the Regulations of the United Nations Joint Staff Pension Fund to incorporate therein provisions governing the longevity/merit steps granted by some organizations to their staff, as well as a definition of the pensionable remuneration of staff in the Field Service category;

2. *Takes note* of the other matters dealt with in the report of the Board;

VII

INVESTMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

1. *Takes note* of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund (A/C.5/47/8) and welcomes, in particular, the commitment to global investment as indicated in paragraph 46 of the report of the Board (A/47/9) and takes into account the comments of the Advisory Committee on Administrative and Budgetary Questions in paragraph 23 of its report to the General Assembly at its forty-sixth session (A/46/614);

2. *Reiterates its request* to Member States that do not now grant tax exemptions for the investments of the Fund to make every possible effort to permit such exemptions as soon as possible.

ANNEX I

Amendment to the Regulations of the United Nations Joint Staff Pension Fund

Article 28
Retirement benefit

Replace paragraph (*d*) by the following:

"(*d*) (i) However, except as provided in (ii) below, the benefit otherwise payable at the standard annual rate in accordance with the applicable provisions of (*b*) or (*c*) above to a participant at a level above D-2, top step, of the scale of pensionable remuneration appended to article 54, shall not exceed, as at the time of the participant's separation, the greater of:

"(A) 60 per cent of his pensionable remuneration on the date of separation; or

"(B) The maximum benefit payable under the same provisions of (*b*) or (*c*) above to a participant at the level D-2 (top step for the preceding five years of the scale of pensionable remuneration appended to article 54, as adjusted), with 35 years of contributory service, separating on the same date as the participant;

"(ii) However, for a participant separating at the level of Under-Secretary-General, Assistant Secretary-General or their equivalent level to whom the provisions of (i) above are applicable, the benefit payable shall not be less than the benefit that would have been payable to him at the standard annual rate if he had separated from service on 31 March 1986; for participants separating at other levels above D-2, top step, in the scale of pensionable remuneration appended to article 54, to whom the provisions of (i) above are applicable, the benefit payable shall not be less than the benefit that would have been payable to the participant at the standard annual rate if he/she had separated from service on 31 March 1993; for participants who entered or re-entered the Fund at an ungraded level before 1 April 1993, the provisions of (i) above shall not be applicable."

ANNEX II

Changes in the pension adjustment system

E. SPECIAL ADJUSTMENTS FOR SMALL PENSIONS

Replace paragraph 7 by the following:

"7. Whenever the standard annual rate of a retirement or disability benefit under the Fund's Regulations, before any commutation, is less than the highest dollar amount in the applicable tables below, the benefit shall be subject to a special adjustment as follows:

"*Annual amount of pension (US dollars)*	*Special adjustment (Percentage)*
"*Separations before 1 April 1993*	
4 000	0
3 800	3
3 600	7
3 400	12
3 200	17
3 000	22
2 800	28
2 600	34
2 400	40
2 200 or less	46
"*Separations on or after 1 April 1993*	
6 500	0
6 250	3
6 000	6
5 750	9
5 500	12
5 250	15
5 000	18
4 750	21
4,500	25
4 250	28
4 000	31
3 750	34
3 500	37
3 250	40
3 000	43
2 750 or less	46."

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/807, para. 7). For the final text, see resolution 47/203.[1]

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[1] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/9	Report of the United Nations Joint Staff Pension Board	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 9*
A/47/30 and Corr.1	Report of the International Civil Service Commission for the year 1992	Ibid., *Supplement No. 30* and corrigendum
A/47/578	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/8	Report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund	
A/C.5/47/25	Note by the Secretary-General transmitting the statement by the Administrative Committee on Coordination	
A/C.5/47/37	Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission: note by the Secretary-General	
A/C.5/47/L.6	Draft resolution	See A/47/807, paras. 5 and 7

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 115

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 115: Financing of the United Nations peace-keeping forces in the Middle East:*
(*a*) United Nations Disengagement Observer Force;
(*b*) United Nations Interim Force in Lebanon

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DOCUMENT A/47/819

Report of the Fifth Committee on agenda item 115 (*a*)

[*Original: Spanish*]
[*20 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 115, the item entitled:

> "Financing of the United Nations peace-keeping forces in the Middle East:
>
> "(*a*) United Nations Disengagement Observer Force;
>
> "(*b*) United Nations Interim Force in Lebanon"

and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered agenda item 115 (*a*) at its 46th and 50th meetings, on 16 and 19 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force (A/47/620) and the related report of the Advisory Committee on Administrative and Budgetary Questions (see A/47/782).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.46 and 50).

4. At the 50th meeting, on 19 December, the representative of Spain introduced a draft resolution (A/C.5/47/L.12).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.12 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force (A/47/620) and the related report of the Advisory Committee on Administrative and Budgetary Questions (see A/47/782),

Bearing in mind Security Council resolution 350 (1974) of 31 May 1974, by which the Council established the United Nations Disengagement Observer Force, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 790 (1992) of 25 November 1992,

Recalling its resolution 3211 B (XXIX) of 29 November 1974 on the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and its subsequent resolutions thereon, the latest of which was resolution 46/193 of 20 December 1991,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the United Nations Disengagement Observer Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations involving heavy expenditures,

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 46th and 50th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 118.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Having regard to the financial position of the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force, as set forth in the report of the Secretary-General, and referring to paragraphs 24 and 26 of the report of the Advisory Committee,

Recognizing that, as a consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force have, in effect, been drawn upon to supplement the income received from contributions for meeting expenses of the Forces,

Mindful of the fact that it is essential to provide the United Nations Disengagement Observer Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Noting with appreciation that a voluntary contribution has been made to the United Nations Disengagement Observer Force by a Government,

1. *Decides* to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of 21,384,000 United States dollars gross (20,835,000 dollars net) authorized and apportioned by the General Assembly in paragraph 14 of its resolution 46/193 for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1992, inclusive;

2. *Decides also* to appropriate to the Special Account an amount of 18,206,500 dollars gross (17,718,000 dollars net) for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1992 to 31 May 1993, inclusive;

3. *Decides further*, as an ad hoc arrangement, to apportion the amount of 18,206,500 dollars gross (17,718,000 dollars net) for the above-mentioned period among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by Assembly resolutions 44/192 B of 21 December 1989, 45/243 of 21 December 1990 and 46/193, and taking into account the scale of assessments for the years 1992, 1993 and 1994;[1]

4. *Decides* that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the estimated income of 7,500 dollars other than staff assessment income approved for the period from 1 December 1992 to 31 May 1993, inclusive;

5. *Decides also* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 481,000 dollars approved for the period from 1 December 1992 to 31 May 1993, inclusive;

6. *Decides further* that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the unencumbered balance of 911,000 dollars gross (841,000 dollars net) for the period from 1 December 1991 to 30 November 1992, inclusive;

7. *Authorizes* the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed 3,034,000 dollars gross (2,953,000 dollars net) per month for the period from 1 June to 30 November 1993, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 790 (1992), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

8. *Decides* that the provisions of regulations 5.2 (*b*), 5.2 (*d*), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the surplus balance as at 31 December 1991 covering the period from 1 December 1990 to 30 November 1991 in the amount of 4,520,635 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into the Suspense Account established pursuant to General Assembly resolution 33/13 E of 14 December 1978, until a further decision is taken by the Assembly;

9. *Decides also* to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the United Nations Disengagement Observer Force in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;[2]

10. *Invites* the new Member States listed in paragraph 9 above to make advance payments against their assessed contributions, to be determined;

11. *Invites* voluntary contributions to the United Nations Disengagement Observer Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

12. *Requests* the Secretary-General to take all necessary action to ensure that the United Nations Disengagement Observer Force is administered with a maximum of efficiency and economy;

13. *Decides* to consider at its forty-eighth session the question of the financing of the United Nations Disengagement Observer Force.

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[1] See resolution 46/221 A.

[2] See decision 47/456.

DOCUMENT A/47/820

Report of the Fifth Committee on agenda item 115 (*b*)

[*Original: Spanish*]
[*20 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 115, the item entitled:

> "Financing of the United Nations peace-keeping forces in the Middle East:
>
> "(*a*) United Nations Disengagement Observer Force;
>
> "(*b*) United Nations Interim Force in Lebanon"

and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered agenda item 115 (*b*) at its 46th and 50th meetings, on 16 and 19 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon (A/47/740) and the related report of the Advisory Committee on Administrative and Budgetary Questions (see A/47/782).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.46 and 50).

4. At the 50th meeting, on 19 December, the representative of Spain introduced a draft resolution (A/C.5/47/L.13).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.13 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS INTERIM FORCE IN LEBANON

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon (A/47/740) and the related report of the Advisory Committee on Administrative and Budgetary Questions (see A/47/782),

Bearing in mind Security Council resolution 425 (1978) of 19 March 1978, by which the Council established the United Nations Interim Force in Lebanon, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 768 (1992) of 30 July 1992,

Recalling its resolution S-8/2 of 21 April 1978 on the financing of the Force and its subsequent resolutions thereon, the latest of which was resolution 46/194 of 20 December 1991,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations involving heavy expenditures,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Having regard to the financial position of the Special Account for the United Nations Interim Force in Lebanon, as set forth in the report of the Secretary-General, and referring to paragraph 26 of the report of the Advisory Committee,

Recalling its resolution 34/9 E of 17 December 1979 and the subsequent resolutions in which it decided that the provisions of regulations 5.2 (*b*), 5.2 (*d*), 4.3 and 4.4 of the Financial Regulations of the United Nations should be suspended, the latest of which was resolution 46/194,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Concerned that the Secretary-General continues to face difficulties in meeting the obligations of the Force on a current basis, including reimbursement to current and former troop-contributing States, resulting from the withholding of contributions by certain Member States,

Concerned also that the surplus balances in the Special Account for the Force have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Force,

Concerned further that the implementation of the provisions of regulations 5.2 (*b*), 5.2 (*d*), 4.3 and 4.4 of the Financial Regulations of the United Nations would aggravate the already difficult financial situation of the Force,

1. *Decides* to appropriate to the Special Account referred to in section I, paragraph 1, of General Assembly resolution S-8/2 the amount of 148,708,000 United States dollars gross (145,677,000 dollars net) authorized and apportioned by the Assembly in paragraphs 2 and 3 of its resolution 46/194 for the operation of the United Nations Interim Force in Lebanon from 1 February 1992 to 31 January 1993, inclusive;

2. *Authorizes* the Secretary-General to enter into commitments for the operation of the Force at a rate not to exceed 12,190,000 dollars gross (11,931,500 dollars net) per month for the period beginning 1 February 1993, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 768 (1992);

3. *Decides*, as an ad hoc arrangement, to apportion the amounts referred to in paragraph 2 above among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by Assembly resolutions 44/192 B of 21 December 1989, 45/244 of 21 Decem-

ber 1990 and 46/194, and taking into account the scale of assessments for the years 1992, 1993 and 1994;[1]

4. *Decides also* to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the Force in accordance with the rates of assessment to be adopted by the Assembly for these Member States at its forty-seventh session;[2]

5. *Invites* the new Member States listed in paragraph 4 above to make advance payments against their assessed contributions, to be determined;

6. *Decides* that the provisions of regulations 5.2 (*b*), 5.2 (*d*), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of 6,851,976 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into the account referred to in the operative part of General Assembly resolution 34/9 E and held in suspense until a further decision is taken by the Assembly;

7. *Requests* the Secretary-General to take all necessary measures to ensure that the Force is administered with a maximum of efficiency and economy;

8. *Renews its invitation* to Member States and other interested parties to make voluntary contributions to the Force both in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991, and also to make voluntary contributions in cash to the Suspense Account established in accordance with Assembly resolution 34/9 D of 17 December 1979;

9. *Decides* to consider at its forty-eighth session the question of the financing of the United Nations Interim Force in Lebanon.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report on agenda item 115 (*a*) (A/47/819, para. 6). For the final text, see resolution 47/204.[3]

At the same meeting, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report on agenda 115 (*b*) (A/47/820, para. 6). For the final text, see resolution 47/205.[3]

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[3] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/620	Report of the Secretary-General on the financing of the United Nations Disengagement Observer Force	
A/47/740	Report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon	
A/47/782	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/L.12	Draft resolution	See A/47/819, paras. 4 and 6
A/C.5/47/L.13	*Idem*	See A/47/820, paras. 4 and 6

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 116

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 116: Financing of the United Nations Iran-Iraq Military Observer Group*

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List of other documents pertaining to the item 2

DOCUMENT A/47/821

Report of the Fifth Committee

[*Original: Spanish*]
[*20 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 116, the item entitled "Financing of the United Nations Iran-Iraq Military Observer Group" and to allocate it to the Fifth Committee for consideration and report.

2. At its 36th and 50th meetings, on 3 and 19 December 1992, the Fifth Committee considered the item. It had before it the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (A/47/560) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/606).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.36 and 50).

4. At the 50th meeting, on 19 December, the representative of Spain introduced a draft resolution (A/C.5/47/L.4).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.4 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (A/47/560) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/606),

Bearing in mind Security Council resolution 619 (1988) of 9 August 1988, by which the Council established the United Nations Iran-Iraq Military Observer Group, and the subsequent resolutions by which the Council extended the mandate of the Military Observer Group, the latest of which was resolution 685 (1991) of 31 January 1991,

Recalling its resolution 42/233 of 17 August 1988 on the financing of the Military Observer Group and its subsequent resolutions thereon, the latest of which was resolution 45/245 of 21 December 1990,

Reaffirming that the costs of the Military Observer Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Military Observer Group, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Military Observer Group by certain Governments,

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 36th and 50th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-fifth Session, Annexes*, agenda item 130.

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ibid.);

2. *Urges* all Member States to make every possible effort to ensure payment in full of their assessed contributions to the United Nations Iran-Iraq Military Observer Group;

3. *Decides* to appropriate to the Special Account referred to in General Assembly resolution 42/233 the amount of 2,384,000 United States dollars gross (2,178,000 dollars net) authorized by the Assembly in its resolution 45/245 and apportioned in accordance with paragraphs 11 to 13 thereof for the operation of the Military Observer Group for the period from 1 to 28 February 1991;

4. *Decides also* that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the unencumbered balance of 2,384,000 dollars gross (2,178,000 dollars net) in respect of the period from 1 to 28 February 1991;

5. *Decides further* that 19,596,389 dollars of the unutilized balance in the Special Account for the United Nations Iran-Iraq Military Observer Group shall be credited to Member States;

6. *Decides* to transfer the balance remaining in the Special Account for the United Nations Iran-Iraq Military Observer Group to the Peace-keeping Reserve Fund.[1]

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[1] See resolution 47/217.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/821, para. 6). For the final text, see resolution 47/206.[2]

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[2] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/560	Report of the Secretary-General	
A/47/606	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/L.4	Draft resolution	See A/47/821, paras. 4 and 6
A/C.5/47/L.38	Note by the Secretariat	

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 117

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 117: Financing of the United Nations Angola Verification Mission*

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DOCUMENTS A/47/795 AND ADD.1 AND 2
Report of the Fifth Committee

DOCUMENT A/47/795

PART I OF THE REPORT

[*Original: Spanish*]
[*17 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 117, the item entitled "Financing of the United Nations Angola Verification Mission" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item at its 46th meeting, on 16 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Angola Verification Mission (A/47/744). An account of the consideration of the item is contained in the summary record of the meeting (A/C.5/47/SR.46).

3. At its 46th meeting, on the proposal of its Chairman, the Committee decided, owing to the lack of time to consider the report of the Secretary-General, to recommend to the General Assembly that, in order to provide for the continued maintenance of the Mission, it should authorize the Secretary-General to enter into commitments up to the amount of 25,258,800 United States dollars gross (24,218,000 dollars net) for the period ending 28 February 1993 and that that amount should be apportioned among Member States in accordance with the scheme set out in Assembly resolution 47/41 A of 1 December 1992.

4. The Committee decided that the commitment authorization would be considered as part of the appropriation to be decided upon at the resumed forty-seventh session of the General Assembly.

5. The Committee also decided to recommend to the General Assembly that it should defer until its resumed forty-seventh session consideration of the agenda item.

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION

The General Assembly:

(*a*) Authorizes the Secretary-General to enter into commitments up to the amount of 25,258,800 United States dollars gross (24,218,000 dollars net) for the maintenance of the United Nations Angola Verification Mission for the period ending 28 February 1993;

(*b*) Apportions, as an ad hoc arrangement, the amount indicated above among Member States in accordance with the scheme set out in its resolution 47/41 A of 1 December 1992;

(*c*) Defers until its resumed forty-seventh session consideration of the item entitled "Financing of the United Nations Angola Verification Mission".

DOCUMENT A/47/795/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*25 March 1993*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 117 appears in paragraph 6 of part I of the report of the Committee (document A/47/795 above).

2. The Fifth Committee further considered the item at its 55th and 57th meetings, on 10 and 19 March 1993. An account of the consideration of the item is contained in the summary records of the meetings (A/C.5/47/SR.55 and 57).

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 46th, 55th, 57th and 72nd to 74th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd, 98th and 110th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 120.

3. At the 57th meeting, the representative of Belgium, following informal consultations, made a statement regarding a decision to be taken by the Committee on the item.

4. In the light of the changes in the operational plan of the United Nations Angola Verification Mission and the need by the Secretariat to revise the report of the Secretary-General on the financing of the United Nations Angola Verification Mission (A/47/744), the Committee was not in a position to consider the report of the Secretary-General and the related report of the Advisory Committee on Administrative and Budgetary Questions. In view of this, the Committee expressed its regrets that the normal procedure on the financing of the United Nations Angola Verification Mission had not been followed.

5. Also at its 57th meeting, on the proposal of its Chairman, the Committee decided to recommend to the General Assembly that, as an ad hoc measure in order to provide for the continued maintenance of the Mission, a commitment authorization in an amount not exceeding 3.5 million United States dollars gross (3.4 million dollars net) per month for the period from 1 March to 30 April 1993 be provided to the Secretary-General, subject to the concurrence of the Advisory Committee on Administrative and Budgetary Questions. The amount decided upon by the Advisory Committee should be assessed on Member States in accordance with the scheme set out in Assembly resolution 47/224 A of 16 March 1993, to the extent that the Mission does not benefit from a sufficient unencumbered balance to fund this extension.

6. The Committee further decided to recommend to the General Assembly that it request the Secretary-General to give prompt attention to the request, contained in paragraph 1 of Assembly resolution 47/224 B of 16 March 1993, by which he was asked to undertake an urgent review of the current procedures for the planning of peace-keeping operations to enable the proper and timely launching of missions in a cost-effective and efficient manner.

Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION

The General Assembly:

(*a*) Authorizes the Secretary-General to enter into commitments up to the amount of 3.5 million United States dollars gross (3.4 million dollars net) per month for the maintenance of the United Nations Angola Verification Mission for the period from 1 March to 30 April 1993, subject to the concurrence of the Advisory Committee on Administrative and Budgetary Questions. As an ad hoc arrangement, the amount decided upon by the Advisory Committee shall be apportioned among Member States in accordance with the scheme set out in General Assembly resolution 47/224 A of 16 March 1993;

(*b*) Requests the Secretary-General to give prompt attention to the request, contained in paragraph 1 of its resolution 47/224 B of 16 March 1993, by which he was asked to undertake an urgent review of the current procedures for the planning of peace-keeping operations to enable the proper and timely launching of missions in a cost-effective and efficient manner.

DOCUMENT A/47/795/ADD.2

PART III OF THE REPORT

[*Original: Spanish*]
[*10 September 1993*]

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 117 appear in parts I and II of the report of the Committee (documents A/47/795 and Add.1 above).

2. At its 72nd, 73rd and 74th meetings, on 27 and 31 August and 3 September 1993, the Fifth Committee considered the item. It had before it the report of the Secretary-General on the financing of the United Nations Angola Verification Mission (A/47/744 and Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/925).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.72-74).

4. At the 74th meeting, the Chairman introduced a draft decision (A/C.5/47/L.47) and orally revised it by replacing, in subparagraph (*b*), the words "paragraphs 7 and 8 of resolution 47/224 A of 16 March 1993" by the words "paragraphs 12 and 15 of General Assembly resolution ", and, in subparagraph (*c*), the words "General Assembly resolution 47/224 A of 16 March 1993" by the words "General Assembly resolution ________ ". The blank spaces were to be filled by references to a resolution on the United Nations Protection Force to be submitted to the General Assembly at a later date. Moreover, two new subparagraphs, (*a*) and (*b*), which read:

"(*a*) To appropriate the amount of 25,258,800 United States dollars gross (24,218,000 dollars net) authorized and apportioned under the terms of its decision 47/450 A of 22 December 1992 for the period ending 28 February 1993;

"(*b*) To appropriate the amount of 1,518,400 dollars gross (1,632,400 dollars net) for the maintenance of the United Nations Angola Verification Mission for the period from 1 March to 30 April 1993, and that there shall be set off against the apportionment among Member States, in accordance with the scheme set out in its resolution 47/224 A of 16 March 1993, their respective share in an equal amount from the total unencumbered balance of appropriations for the prior periods;"

were added and former subparagraphs (*a*) to (*c*) were relettered accordingly.

5. At the same meeting, the Committee adopted draft decision A/C.5/47/L.47, as orally revised, without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION

The General Assembly decides:

(*a*) To appropriate the amount of 25,258,800 United States dollars gross (24,218,000 dollars net) authorized and apportioned under the terms of its decision 47/450 A of 22 December 1992 for the period ending 28 February 1993;

(*b*) To appropriate the amount of 1,518,400 dollars gross (1,632,400 dollars net) for the maintenance of the United Nations Angola Verification Mission for the period from 1 March to 30 April 1993, and that there shall be set off against the apportionment among Member States, in accordance with the scheme set out in its resolution 47/224 A of 16 March 1993, their respective share in an equal amount from the total unencumbered balance of appropriations for the prior periods;

(*c*) To appropriate the amount of 9,830,950 dollars gross (9,466,050 dollars net), consisting of:

- (i) The amount of 5,948,650 dollars gross (5,723,950 dollars net) authorized by the Advisory Committee for the period from 1 May to 15 July 1993;
- (ii) The amount of 3,882,300 dollars gross (3,742,100 dollars net) requested by the Secretary-General for the period from 16 July to 15 September 1993;

(*d*) To apportion the amount indicated in subparagraph (*c*) above among Member States in accordance with paragraphs 12 and 15 of its resolution ______ of ______ ;[1]

(*e*) To authorize the Secretary-General to enter into commitments up to the amount of 1,942,000 dollars gross (1,871,900 dollars net) per month for the continued maintenance of the Verification Mission after 15 September 1993 for a period of three months, subject to the concurrence of the Advisory Committee, should the Security Council decide to extend the mandate of the Verification Mission beyond 15 September 1993. As an ad hoc arrangement, the amount decided upon by the Advisory Committee shall be apportioned among Member States in accordance with the scheme set out in General Assembly resolution ______ .[1]

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[1] See resolution 47/210 B.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft decision submitted by the Fifth Committee in part I of its report (A/47/795, para. 6). For the final text, see decision 47/450 A.[2]

At its 98th plenary meeting, on 8 April 1993, the General Assembly adopted the draft decision submitted by the Fifth Committee in part II of its report (A/47/795/Add.1, para. 7). For the final text, see decision 47/450 B.[3]

At its 110th plenary meeting, on 14 September 1993, the General Assembly adopted the draft decision submitted by the Fifth Committee in part III of its report (A/47/795/Add.2, para. 6). For the final text, see decision 47/450 C.[3]

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[2] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

[3] Ibid., vol. II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/579-S/24712	Letter dated 23 October 1992 from the representative of the United Kingdom of Great Britain and Northern Ireland to the Secretary-General transmitting the text of a statement by the European Community and its member States on Angola, issued in London and at Brussels on 22 October 1992	*Official Records of the Security Council, Forty-seventh Year, Supplement for October, November and December 1992*, document S/24712
A/47/643-S/24781	Letter dated 6 November 1992 from the representative of the United Kingdom of Great Britain and Northern Ireland to the Secretary-General transmitting the text of a statement by the European Community and its member States on the situation in Angola, issued in London on 4 November 1992	Ibid., document S/24781
A/47/744 and Add.1	Report of the Secretary-General	
A/47/925	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/L.47	Draft decision	See A/47/795/Add.2, paras. 4 and 6

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 118

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 118: Financing of the United Nations Transition Assistance Group*

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 46th and 50th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd meeting. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-fifth Session, Annexes*, agenda item 132.

DOCUMENT A/47/822

Report of the Fifth Committee

[*Original: Spanish*]
[*21 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 118, the item entitled "Financing of the United Nations Transition Assistance Group" and to allocate it to the Fifth Committee for consideration and report.

2. At its 46th and 50th meetings, on 16 and 19 December 1992, the Fifth Committee considered the item. It had before it the reports of the Secretary-General on the financing of the United Nations Transition Assistance Group (A/46/725, A/47/555 and Corr.1), the report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group (A/46/750, annex) submitted pursuant to General Assembly resolution 45/265 of 17 May 1991 and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/756).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.46 and 50).

4. At the 50th meeting, on 19 December, the representative of Kenya introduced a draft resolution (A/C.5/47/L.14).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.14 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Transition Assistance Group (A/46/725 and A/47/555 and Corr.1), the report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group (A/46/750, annex) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/756),

Bearing in mind Security Council resolution 435 (1978) of 29 September 1978, by which the Council established the United Nations Transition Assistance Group for a period of up to twelve months, as well as Council resolutions 629 (1989) of 16 January 1989 and 632 (1989) of 16 February 1989,

Recalling its resolution 43/232 of 1 March 1989 on the financing of the Group and its subsequent resolutions thereon, the latest of which was resolution 45/265 of 17 May 1991,

Reaffirming that the costs of the Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Group, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of the Group, *Noting with appreciation* that voluntary contributions in cash and in kind have been made to the Group,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ibid.);

2. *Urges* all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Transition Assistance Group in full;

3. *Takes note with appreciation* of the financing by two Member States through voluntary contributions of the shortfall of the Office of the United Nations High Commissioner for Refugees for the repatriation of Namibians, and decides that the corresponding amount in the Special Account for the United Nations Transition Assistance Group shall be transferred to the Peace-keeping Reserve Fund;[1]

4. *Decides* that 2,006,977 United States dollars, representing the unencumbered balance of appropriations (1,952,629 dollars) and the additional voluntary contributions in cash (54,348 dollars), in the Special Account shall be credited to Member States;

5. *Decides also* to transfer any additional amount remaining in the Special Account after liquidation of obligations owed to Member States to the Peace-keeping Reserve Fund.

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[1] See resolution 47/217.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in its report (A/47/822, para. 6). For the final text, see resolution 47/207.[2]

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[2] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/46/725	Report of the Secretary-General	
A/46/750	Note by the Secretary-General transmitting the report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group	
A/47/555 and Corr.1	Report of the Secretary-General	
A/47/756	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/L.14	Draft resolution	See A/47/822, paras. 4 and 6
A/C.5/47/L.38	Note by the Secretariat	

United Nations

GENERAL ASSEMBLY

Official Records

*Agenda items 119 and 122**

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 119: Financing of the United Nations Observer Group in Central America
Agenda item 122: Financing of the United Nations Observer Mission in El Salvador

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DOCUMENTS A/47/797 AND ADD.1 AND 2

Report of the Fifth Committee

DOCUMENT A/47/797

PART I OF THE REPORT

[*Original: Spanish*]
[*17 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 122, the item entitled "Financing of the United Nations Observer Mission in El Salvador" and to allocate it to the Fifth Committee for consideration and report.

2. For its consideration of the item, the Fifth Committee had before it the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (A/47/751).

3. At its 46th meeting, on 16 December 1992, on the proposal of its Chairman, the Committee decided, owing to the lack of time to consider the report of the Secretary-General on the item, to recommend to the General Assembly that, in order to provide for the continued maintenance of the Observer Mission, it should authorize the Secretary-General to enter into commitments up to the amount of 8,045,600 United States dollars gross (7,514,200 dollars net) for the period ending 28 February 1993 and that that amount should be apportioned among Member States in accordance with the scheme set out in Assembly resolution 47/41 A of 1 December 1992.

4. The Committee further decided that this commitment authorization would be considered as part of the appropriation to be decided upon at the resumed forty-seventh session of the General Assembly.

5. The Committee also decided to recommend to the General Assembly that it should defer until its resumed forty-seventh session consideration of the agenda item.

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

The General Assembly

(*a*) Authorizes the Secretary-General to enter into commitments up to the amount of 8,045,600 United States dollars gross (7,514,200 dollars net) for the maintenance of the United Nations Observer Mission in El Salvador for the period ending 28 February 1993;

(*b*) Apportions, as an ad hoc arrangement, the amount indicated in subparagraph (*a*) above among Member States in accordance with the scheme set out in its resolution 47/41 A of 1 December 1992;

(*c*) Defers until its resumed forty-seventh session consideration of the item entitled "Financing of the United Nations Observer Mission in El Salvador".

DOCUMENT A/47/797/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*12 March 1993*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 119, the item entitled "Financing of the United Nations Observer Group in Central America" and to allocate it to the Fifth Committee for consideration and report. A recommendation previously made by the Fifth Committee to the Assembly under agenda

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 46th, 55th, 56th, 68th, 69th, 72nd and 75th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd, 97th and 110th meetings. For the prior consideration of the questions, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda items 122 and 139.

item 122 appears in part I of the report of the Committee (document A/47/797 above).

2. At its 55th and 56th meetings, on 10 and 12 March 1993, the Fifth Committee considered items 119 and 122 together. It had before it the reports of the Secretary-General on the financing of the United Nations Observer Group in Central America (A/47/556) and the United Nations Observer Mission in El Salvador (A/47/751), as well as the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/900).

3. Statements and observations made in the course of the Committee's consideration of the items are reflected in the summary records of the meetings (A/C.5/47/SR.55 and 56).

4. At the 56th meeting, the representative of Spain introduced a draft resolution (A/C.5/47/L.33).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.33 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA AND THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Observer Group in Central America (A/47/556) and the United Nations Observer Mission in El Salvador (A/47/751), as well as the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/900),

Bearing in mind Security Council resolution 644 (1989) of 7 November 1989, by which the Council established the United Nations Observer Group in Central America, and Council resolution 730 (1992) of 16 January 1992, by which the Council terminated the mandate of the Group,

Bearing in mind also Security Council resolution 693 (1991) of 20 May 1991, by which the Council established the United Nations Observer Mission in El Salvador, and Council resolution 729 (1992) of 14 January 1992, by which the Council decided to extend and enlarge the mandate of the Mission, as well as the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 791 (1992) of 30 November 1992,

Recalling its resolution 46/240 of 22 May 1992, wherein it decided, in principle, that the special accounts for the United Nations Observer Group in Central America and the United Nations Observer Mission in El Salvador should be merged,

Noting the current status of the combined Special Account for the United Nations Observer Group in Central America and the United Nations Observer Mission in El Salvador,

Reaffirming that the costs of the United Nations Observer Mission in El Salvador are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Reaffirming also that, in order to meet the expenditures caused by the United Nations Observer Mission in El Salvador, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the United Nations Observer Mission in El Salvador with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ibid.);

2. *Endorses* the observations and recommendations contained in the report of the Advisory Committee regarding economy measures, and urges the Secretary-General to implement them immediately;

3. *Takes note* of the outstanding assessments and the net operating deficit of the combined Special Account for the United Nations Observer Group in Central America and the United Nations Observer Mission in El Salvador;

4. *Urges* all Member States to expedite payments of their assessed contributions to the Special Account in full and on time;

5. *Decides*, at this stage, to appropriate to the Special Account, in accordance with the recommendation contained in paragraph 29 of the report of the Advisory Committee, for the operation of the United Nations Observer Mission in El Salvador for the period from 1 December 1992 to 31 May 1993, an amount of 17.2 million United States dollars gross (16 million dollars net), inclusive of the amount of 8,045,600 dollars gross (7,514,200 dollars net) authorized and apportioned in accordance with its decision 47/452 of 22 December 1992;

6. *Decides also*, as an ad hoc arrangement, to apportion the remaining amount of 9,154,400 dollars gross (8,485,800 dollars net) for the period from 1 December 1992 to 31 May 1993 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 of 23 December 1992, and taking into account the scale of assessments for the years 1992, 1993 and 1994;[1]

7. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the Tax Equalization Fund of the remaining estimated staff assessment income of 668,600 dollars for the period from 1 December 1992 to 31 May 1993 ap-

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[1] See resolution 46/221 A and decision 47/456.

proved for the United Nations Observer Mission in El Salvador;

8. *Decides* that there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the combined miscellaneous and interest income of 4.6 million dollars in the Special Account for the period from 1 December 1992 to 31 May 1993;

9. *Decides also* that the remaining unencumbered balance of the United Nations Observer Group in Central America shall be credited to Member States against their assessed contributions for the next mandate period of the United Nations Observer Mission in El Salvador, should the Security Council decide to renew the mandate of the Mission beyond 31 May 1993, or shall be made available to be set off the assessed contributions of Member States for other United Nations peace-keeping operations, in accordance with the Financial Regulations and Rules of the United Nations, in the event that the Council decides not to renew the mandate of the Mission beyond 31 May 1993;

10. *Authorizes* the Secretary-General to enter into commitments for the operation of the United Nations Observer Mission in El Salvador at a rate not to exceed 2.9 million dollars gross (2.7 million dollars net) per month for the period beginning 1 June 1993, should the Security Council decide to continue the Mission beyond 31 May 1993, subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for the period beyond 31 May 1993, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

11. *Decides* to establish the contributions of the Czech Republic and Slovakia to the United Nations Observer Mission in El Salvador in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-eighth session;

12. *Invites* the new Member States mentioned in paragraph 11 above to make advance payments against their assessed contributions, to be determined;

13. *Invites* voluntary contributions to the United Nations Observer Mission in El Salvador in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

14. *Requests* the Secretary-General to take all necessary action to ensure that all United Nations activities related to the United Nations Observer Mission in El Salvador are administered with a maximum of efficiency and economy and in accordance with the relevant mandate, and to include information on the arrangements in this regard in his report on the financial performance of the Mission;

15. *Decides* that future reports on the status of contributions and financial statements prepared by the Secretariat shall provide combined information for the United Nations Observer Group in Central America and the United Nations Observer Mission in El Salvador;

16. *Decides also* to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations Observer Mission in El Salvador".

DOCUMENT A/47/797/ADD.2

PART III OF THE REPORT

[*Original: Spanish*]
[*9 September 1993*]

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 122 appear in parts I and II of the report of the Committee (documents A/47/797 and Add.1 above).

2. At its 68th, 69th, 72nd and 75th meetings, on 18, 23 and 27 August and 7 September 1993, the Fifth Committee further considered the item. It had before it the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (A/47/751/Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/983).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.68, 69, 72 and 75).

4. At the 75th meeting, the Chairman of the Fifth Committee introduced a draft resolution (A/C.5/47/L.40), to which the representative of Japan orally proposed an amendment. The reference to paragraph 10 in paragraph 11 of the draft resolution should be changed to paragraph 9.

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.40, as orally amended, without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (A/47/751/Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/983),

Bearing in mind Security Council resolution 693 (1991) of 20 May 1991, by which the Council established the United Nations Observer Mission in El Salvador, and Council resolution 729 (1992) of 14 January 1992, by which the Council decided to extend and enlarge the mandate of the Observer Mission, as well as the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 832 (1993) of 27 May 1993,

Recalling its resolution 46/240 of 22 May 1992, in which it decided, in principle, that the special accounts for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America should be merged,

Noting the current status of the combined Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Expressing concern about the financial situation with regard to the Observer Mission owing to overdue payment by Member States of their assessments, particularly Member States in arrears,

Also expressing concern about the delays in submission of budget documents until well into the financial period of the Observer Mission, which have contributed to the financing difficulties of the Mission,

Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ibid.), subject to the terms of the present resolution, and approves on an exceptional basis the special arrangements for the United Nations Observer Mission in El Salvador with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Observer Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

Requests the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with a maximum of efficiency and economy, to improve management, and to include in his report on this item to the General Assembly information on the steps taken in this regard;

Takes note of the outstanding assessments and the net operating deficit of the combined Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America;

Urges all Member States to expedite payments of their assessed contributions to the Special Account promptly and in full;

Decides to appropriate to the Special Account, in accordance with the recommendation contained in paragraph 40 of the report of the Advisory Committee, for the operation of the Observer Mission for the period from 1 June to 30 November 1993, an amount of 18 million United States dollars gross (16,324,000 dollars net);

Decides also, as an ad hoc arrangement, to apportion the amount of 18 million dollars gross (16,324,000 dollars net) for the above-mentioned period among Member States in accordance with the composition of the groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/267 of 21 June 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and taking into account the scale of assessments set out in Assembly resolution 46/221 A of 20 December 1991 and Assembly decision 47/456 of 23 December 1992;

Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,676,000 dollars for the period from 1 June to 30 November 1993 approved for the Observer Mission;

Reiterates its decision in paragraph 9 of its resolution 47/223 of 16 March 1993;

Notes that, in the light of the termination of the mandate of the United Nations Observer Group in Central America as at 17 January 1992, the net estimated costs of the Observer Group will be revised to reflect a final recorded expenditure and that the financial obligations of Member States to the Group will be adjusted accordingly;

Decides that the remaining unencumbered balance of the Observer Group after the revision of the net estimated costs as mentioned above shall be first applied as credits to Member States against their assessed contributions for the current mandate period of the Observer Mission in accordance with the provisions of paragraph 9 of its resolution 47/223, on the understanding that:

(*a*) Those Member States whose payments to the Observer Group are lower than their adjusted obligations shall pay their remaining outstanding assessed contributions to the Group;

(*b*) Those Member States whose payments to the Observer Group exceed their adjusted obligations shall be credited in full with the difference;

Requests the Secretary-General to provide the General Assembly with the recorded expenditure of the Observer Group in order to assist it in its decision on the adjustment of the financial obligations of Member States as noted in paragraph 9 above;

Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the unutilized balance of 1,813,985 dollars in the Special Account for the period from 1 June to 30 November 1993;

Authorizes the Secretary-General to enter into commitments for the operation of the Observer Mission at a rate not to exceed 3 million dollars gross (2,720,000 dollars net) per month for the period from 1 December 1993 to 31 March 1994, should the Security Council decide to continue the Mission beyond 30 November 1993, subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for the period beyond 30 November 1993, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

Requests the Advisory Committee to report to the General Assembly at its forty-eighth session on action taken with regard to paragraph 13 above;

Requests, in this regard, the Secretary-General to submit to the General Assembly, no later than 8 February 1994, budget proposals, including revised estimates for the period the Security Council might have decided to continue the mandate of the Observer Mission beyond 30 November 1993;

Decides to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Observer Mission in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-eighth session;

Invites the new Member States listed in paragraph 16 above to make advance payments against their assessed contributions, to be determined;

Invites voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected.

2. (*a*) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(*b*) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(*c*) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft decision submitted by the Fifth Committee in part I of its report (A/47/797, para. 6). For the final text, see decision 47/452.[2]

At its 97th plenary meeting, on 16 March 1993, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part II of its report (A/47/797/Add.1, para. 6). For the final text, see resolution 47/223.[3]

At its 110th plenary meeting, on 14 September 1993, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part III of its report (A/47/797/Add.2, para. 6). For the final text, see resolution 47/234.[3]

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[2] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

[3] Ibid., vol. II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEMS

Symbol	*Title or description*	*Agenda item*	*Observations and references*
A/47/556	Report of the Secretary-General	119	
A/47/751 and Add.1	*Idem*	122	
A/47/791-S/24969	Letter dated 15 December 1992 from the representative of the United Kingdom of Great Britain and Northern Ireland to the Secretary-General transmitting the text of the conclusions on El Salvador drawn by the Council of Ministers of the European Communities at its meeting at Edinburgh on 11 and 12 December 1992	122	*Official Records of the Security Council, Forty-seventh Year, Supplement for October, November and December 1992*, document S/24969
A/47/900	Report of the Advisory Committee on Administrative and Budgetary Questions	119 and 122	
A/47/983	*Idem*	122	
A/C.5/47/L.33	Draft resolution	119 and 122	See A/47/797/Add.1, paras. 4 and 6
A/C.5/47/L.40	*Idem*	122	See A/47/797/Add.2, paras. 4 and 6

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 120

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 120: Financing of the activities arising from Security Council resolution 687 (1991):[*]

(*a*) United Nations Iraq-Kuwait Observation Mission;

(*b*) Other activities

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[*] For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 38th, 50th, 68th, 69th, 72nd and 74th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd and 110th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda item 136.

DOCUMENTS A/47/823 AND ADD.1

Report of the Fifth Committee on agenda item 120 (*a*)

DOCUMENT A/47/823

PART I OF THE REPORT

[*Original: Spanish*]
[*21 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 120, the item entitled:

> "Financing of the activities arising from Security Council resolution 687 (1991):
>
> "(*a*) United Nations Iraq-Kuwait Observation Mission;
>
> "(*b*) Other activities"

and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item at its 38th and 50th meetings, on 8 and 19 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission (A/47/637) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/735).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.38 and 50).

4. At the 50th meeting, on 19 December, the representative of Kenya introduced a draft resolution (A/C.5/47/L.5).

5. At the same meeting, the representative of the United Kingdom of Great Britain and Northern Ireland orally proposed an amendment by which paragraph 5 of the draft resolution, which read:

> "5. *Decides further* to appropriate to the Special Account the amount of 20 million dollars gross (19,192,400 dollars net) for the operation of the Observation Mission from 1 November 1992 to 30 April 1993, inclusive, should the Security Council review the mandate of the Mission in respect of the period beyond 8 April 1993;"

would read:

> "5. *Decides further* to appropriate to the Special Account the amount of 20 million dollars gross (19,192,400 dollars net) for the operation of the Observation Mission from 1 November 1992 to 30 April 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993;".

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.5, as orally amended, without a vote (see para. 7 below).

Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission (A/47/637) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/735),

Bearing in mind Security Council resolutions 687 (1991) of 3 April 1991 and 689 (1991) of 9 April 1991, by which the Council decided to set up the United Nations Iraq-Kuwait Observation Mission and to review the question of its termination or continuation every six months,

Recalling its resolutions 45/260 of 3 May 1991 and 46/197 of 20 December 1991 on the financing of the Observation Mission,

Reaffirming that the costs of the Observation Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observation Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observation Mission by certain Governments,

Mindful of the fact that it is essential to provide the Observation Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ibid.);

2. *Urges* all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Iraq-Kuwait Observation Mission in full and on time;

3. *Decides* that the authorization provided by its resolution 46/197 for the period from 9 April to 8 October 1992, inclusive, shall be extended to include the period up to and including 31 October 1992;

4. *Decides also* to appropriate to the Special Account referred to in General Assembly resolution 45/260 an amount of 28.5 million United States dollars gross (27,698,200 dollars net) authorized and apportioned by the Assembly in paragraph 14 of its resolution 46/197 for the operation of the Observation Mission from 9 April to 31 October 1992;

5. *Decides further* to appropriate to the Special Account the amount of 20 million dollars gross (19,192,400 dollars net) for the operation of the Observation Mission from 1 November 1992 to 30 April 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993;

6. *Decides*, as an ad hoc arrangement, to apportion the amount of 20 million dollars gross (19,192,400 dollars net) for the above-mentioned period among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/260 and 46/197, and taking into account the scale of assessments for the years 1992, 1993 and 1994;[1]

7. *Decides also* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 807,600 dollars for the period from 1 November 1992 to 30 April 1993, inclusive, approved for the Observation Mission;

8. *Authorizes* the Secretary-General to enter into commitments for the operation of the Observation Mission at a rate not to exceed 3.3 million dollars gross (3.1 million dollars net) per month for the period from 1 May to 31 October 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993, and subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for the period beyond 30 April 1993, the said amounts to be apportioned among Member States in accordance with the scheme set out in the present resolution;

9. *Decides* to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the Observation Mission in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;[2]

10. *Invites* the new Member States listed in paragraph 9 above to make advance payments against their assessed contributions, to be determined;

11. *Decides* to retain the unencumbered balance in the Special Account for the United Nations Iraq-Kuwait Observation Mission;

12. *Decides also* that the special financial period of the Observation Mission shall be for twelve months, beginning 1 November of one year and ending on 31 October of the next, effective as from 1 November 1992, subject to the continuation of the Mission by the Security Council;

13. *Invites* voluntary contributions to the Observation Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

14. *Requests* the Secretary-General to take all necessary action to ensure that the Observation Mission is administered with a maximum of efficiency and economy;

15. *Decides* to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observation Mission".

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[1] See resolution 46/221 A.

[2] See decision 47/456.

DOCUMENT A/47/823/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*9 September 1993*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 120 (*a*) appears in part I of the report of the Committee (document A/47/823 above).

2. At its 68th, 69th, 72nd and 74th meetings, on 18, 23 and 27 August and 3 September 1993, the Fifth Committee further considered the item. It had before it the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission (A/47/637/Add.1 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/987).

3. Statements and observations made in the course of the Committee's consideration of this item are reflected in the summary records of the meetings (A/C.5/47/SR.68, 69, 72 and 74).

4. At the 74th meeting, the representative of Zimbabwe introduced a draft resolution (A/C.5/47/L.39).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.39 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

B

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission (A/47/637/Add.1 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/987),

Bearing in mind Security Council resolutions 687 (1991) of 3 April 1991 and 689 (1991) of 9 April 1991, by which the Council decided to set up the United Nations Iraq-Kuwait Observation Mission and to review the question of its termination or continuation every six months,

Recalling its resolution 45/260 of 3 May 1991 on the financing of the Observation Mission and its subsequent resolutions thereon, the latest of which was resolution 47/208 A of 22 December 1992,

Reaffirming that the costs of the Observation Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observation Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observation Mission by certain Governments,

Mindful of the fact that it is essential to provide the Observation Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Expressing concern about the deteriorating financial situation with regard to peace-keeping activities owing to overdue payment by Member States of their assessments, particularly Member States in arrears,

Also expressing concern about the delays in submission of budget documents until well into the financial period of the Observation Mission, which have contributed to the deteriorating financial situation,

Expressing deep concern about the adverse effect that the deteriorating financial situation has on reimbursement to troop contributors, placing an additional burden on these countries and putting at risk the continuing supply of troops to the Observation Mission and, consequently, the success of the operation,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ibid.) and approves on an exceptional basis the special arrangements for the United Nations Iraq-Kuwait Observation Mission with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Observation Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

2. *Requests* the Secretary-General to take all necessary action to ensure that the Observation Mission is administered with a maximum of efficiency and economy, to improve management, and to include in his report on this item to the General Assembly information on the steps taken to improve management;

3. *Urges* all Member States to make every possible effort to ensure payment of their assessed contributions to the Observation Mission promptly and in full;

4. *Decides* to appropriate to the Special Account referred to in General Assembly resolution 45/260 the amount of 19.8 million United States dollars gross (18.6 million dollars net) authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 8 of Assembly resolution 47/208 A, for the operation of the Observation Mission for the period from 1 May to 31 October 1993;

5. *Decides also* to appropriate to the Special Account the amount of 20 million dollars gross (19,889,600 dollars net), inclusive of the amount of 4 million dollars authorized with the prior concurrence of the Advisory Committee under the terms of paragraph 1 of General Assembly resolution 46/187 of 20 December 1991, for the strengthening of the Observation Mission for the period from 1 May to 31 October 1993, inclusive;

6. *Decides further*, as an ad hoc arrangement, to apportion the amount of 20 million dollars gross (19,889,600 dollars net) for the above-mentioned period among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/260 of 3 May 1991, 46/197 of 20 December 1991 and 47/218 A of 23 December 1992, and taking into account the scale of assessments set out in Assembly resolution 46/221 A of 20 December 1991 and Assembly decision 47/456 of 23 December 1992;

7. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 110,400 dollars for the period from 1 May to 31 October 1993 approved for the Observation Mission;

8. *Decides also* that there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the unencumbered balance of 11,304,367 dollars gross (10,311,740 dollars net) for the period from 9 April 1991 to 31 October 1993;

9. *Authorizes* the Secretary-General to enter into commitments for the operation of the Observation Mission at a rate not to exceed 6,250,825 dollars gross (6,064,700 dollars net) per month for the period from 1 November 1993 to 28 February 1994, should the Security Council decide to continue the Mission beyond 31 October 1993, subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for the period beyond 31 October 1993, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

10. *Requests*, in this regard, the Secretary-General to submit to the General Assembly, no later than 8 February 1994, budget proposals, including revised estimates for the period the Security Council might have decided to continue the mandate of the Observation Mission beyond 31 October 1993, as well as budget proposals for the subsequent period of six months;

11. *Decides* to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Observation Mission in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-eighth session;

12. *Invites* the new Member States listed in paragraph 11 above to make advance payments against their assessed contributions, to be determined;

13. *Invites* voluntary contributions to the Observation Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected.

2. (*a*) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(*b*) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(*c*) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

DOCUMENT A/47/1013

Report of the Fifth Committee on agenda item 120 (*b*)

[*Original: Spanish*]
[*9 September 1993*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 120, the item entitled:

> "Financing of the activities arising from Security Council resolution 687 (1991):
>
> "(*a*) United Nations Iraq-Kuwait Observation Mission;
>
> "(*b*) Other activities"

and to allocate it to the Fifth Committee for consideration and report.

2. At its 74th meeting, on 3 September 1993, on the proposal of its Chairman, the Fifth Committee decided, without objection, to recommend to the General Assembly that it defer until the forty-eighth session of the Assembly consideration of sub-item (*b*) of agenda item 120.

Recommendation of the Fifth Committee

3. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991)

The General Assembly decides to defer consideration of sub-item (*b*) under the item entitled:

> "Financing of the activities arising from Security Council resolution 687 (1991):
>
> "(*a*) United Nations Iraq-Kuwait Observation Mission;
>
> "(*b*) Other activities"

and to include it in the draft agenda of its forty-eighth session.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part I of its report (A/47/823, para. 7). For the final text, see resolution 47/208 A.[3]

At its 110th plenary meeting, on 14 September 1993, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part II of its report (A/47/823/Add.1, para. 6). For the final text, see resolution 47/208 B.[4]

At the same meeting, the General Assembly adopted the draft decision submitted by the Fifth Committee in its report (A/47/1013, para. 3). For the final text, see decision 47/471.[4]

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[3] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

[4] Ibid, vol. II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/637 and Add.1 and Corr.1	Report of the Secretary-General	
A/47/735	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/47/987	*Idem*	
A/C.5/47/L.5	Draft resolution	See A/47/823, paras. 4 and 7
A/C.5/47/L.39	*Idem*	See A/47/823/Add.1, paras. 4 and 6

United Nations | *Agenda item 121*

GENERAL ASSEMBLY

ANNEXES

FORTY-SEVENTH SESSION

Official Records

NEW YORK, 1992/1993

Agenda item 121: Financing of the United Nations Mission for the Referendum in Western Sahara*

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DOCUMENTS A/47/796 AND ADD.1 AND 2

Report of the Fifth Committee

DOCUMENT A/47/796

PART I OF THE REPORT

[*Original: Spanish*]
[*17 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 121, the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item at its 46th meeting, on 16 December 1992. It had before it the reports of the Secretary-General on the financing of the United Nations Mission for the Referendum in Western Sahara (A/46/783 and A/47/743). An account of the consideration of the item is contained in the summary record of the meeting (A/C.5/47/SR.46).

3. At its 46th meeting, on the proposal of its Chairman, the Committee decided, owing to the lack of time to consider the reports of the Secretary-General, to recommend to the General Assembly that, in order to provide for the continued maintenance of the Mission, it should authorize the Secretary-General to enter into commitments up to the amount of 7,138,500 United States dollars gross (6,834,300 dollars net) for the period ending 28 February 1993 and that that amount should be provided from the unencumbered balance of the appropriation provided for the Mission.

4. The Committee also decided to recommend to the General Assembly that it should defer until its resumed forty-seventh session consideration of the agenda item.

Recommendation of the Fifth Committee

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

The General Assembly

(*a*) Authorizes the Secretary-General to enter into commitments up to the amount of 7,138,500 United States dollars gross (6,834,300 dollars net) for the maintenance of the United Nations Mission for the Referendum in Western Sahara for the period ending 28 February 1993 and decides that that amount shall be provided from the unencumbered balance of the appropriation provided for the Mission;

(*b*) Defers until its resumed forty-seventh session consideration of the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara".

*DOCUMENT A/47/796/ADD.1**

PART II OF THE REPORT

[*Original: Spanish*]
[*25 March 1993*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 121 appears in part I of the report of the Committee (document A/47/796 above).

2. The Fifth Committee further considered the item at its 55th and 57th meetings, on 10 and 19 March 1993. An account of the consideration of the item is contained in the summary records of the meetings (A/C.5/47/SR.55 and 57).

3. At the 57th meeting, the representative of Belgium, following informal consultations, made a statement regarding a decision to be taken by the Committee on the item.

4. In view of a recent decision taken by the Security Council (resolution 809 (1993) of 2 March 1993) concerning the implementation of the settlement plan regarding Western Sahara, the Committee was not in a position to consider the

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 46th, 55th, 57th, 73rd and 74th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd, 98th and 110th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-fifth Session, Annexes*, agenda item 157.

*Incorporating document A/47/796/Add.1/Corr.1 of 19 April 1993.

reports of the Secretary-General on the item (A/46/783 and A/47/743). On the proposal of its Chairman, the Committee decided to recommend to the General Assembly that, in the light of Council resolution 809 (1993), and in particular the activities enumerated in paragraphs 2 and 3 thereof, a commitment authorization in an amount not to exceed 3,499,700 United States dollars gross (3,319,400 dollars net) per month for the period from 1 March to 30 June 1993 be provided to the Secretary-General, subject to the concurrence of the Advisory Committee on Administrative and Budgetary Questions. These resources should be utilized from the unencumbered balance of the appropriation provided for the Mission.

Recommendation of the Fifth Committee

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

The General Assembly, in the light of Security Council resolution 809 (1993) of 2 March 1993, and in particular the activities enumerated in paragraphs 2 and 3 thereof, authorizes the Secretary-General to enter into commitments in an amount not to exceed 3,499,700 United States dollars gross (3,319,400 dollars net) per month for the period from 1 March to 30 June 1993, subject to the concurrence of the Advisory Committee on Administrative and Budgetary Questions. These resources shall be utilized from the unencumbered balance of the appropriation provided for the Mission.

DOCUMENT A/47/796/ADD.2

PART III OF THE REPORT

[*Original: Spanish*]
[*9 September 1993*]

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 121 appear in parts I and II of the report of the Committee (documents A/47/796 and Add.1 above).

2. The Fifth Committee further considered the item at its 73rd and 74th meetings, on 31 August and 3 September 1993. An account of the further consideration of the item is contained in the summary records of the meetings (A/C.5/47/SR.73 and 74).

3. At the 74th meeting, the Chairman of the Committee introduced a draft decision (A/C.5/47/L.48).

4. At the same meeting, the Committee adopted draft decision A/C.5/47/L.48 without a vote (see para. 5 below).

Recommendation of the Fifth Committee

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

The General Assembly decides

(*a*) To utilize an amount not to exceed 6,525,380 United States dollars gross (6,181,980 dollars net) for the maintenance of the United Nations Mission for the Referendum in Western Sahara for the period from 1 July to 31 August 1993 from the unencumbered balance of the appropriation provided for the Mission;

(*b*) To authorize the Secretary-General to enter into commitments in an amount not to exceed 3,204,600 dollars gross (3,028,200 dollars net) per month for the period from 1 September to 31 December 1993, subject to the concurrence of the Advisory Committee on Administrative and Budgetary Questions, and that that amount shall be provided from the unencumbered balance of the appropriation provided for the Mission.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft decision submitted by the Fifth Committee in part I of its report (A/47/796, para. 5). For the final text, see decision 47/451 A.[1]

At its 98th plenary meeting, on 8 April 1993, the General Assembly adopted the draft decision submitted by the Fifth Committee in part II of its report (A/47/796/Add.1, para. 5). For the final text, see decision 47/451 B.[2]

At its 110th plenary meeting, on 14 September 1993, the General Assembly adopted the draft decision submitted by the Fifth Committee in part III of its report (A/47/796/Add.2, para. 5). For the final text, see decision 47/451 C.[2]

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[1] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol I.

[2] Ibid., vol II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/46/783	Report of the Secretary-General	
A/47/743	*Idem*	
A/C.5/47/L.48	Draft decision	See A/47/796/Add.2, paras. 3 and 5

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 123

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 123: Financing of the United Nations Transitional Authority in Cambodia*

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DOCUMENTS A/47/824 AND ADD.1

Report of the Fifth Committee

DOCUMENT A/47/824

PART I OF THE REPORT

[*Original: Spanish*]
[*21 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 123, the item entitled "Financing of the United Nations Transitional Authority in Cambodia" and to allocate it to the Fifth Committee for consideration and report.

2. At its 46th and 50th meetings, on 16 and 19 December 1992, the Fifth Committee considered the item. It had before it the report of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia (A/47/733) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/763).

3. Statements and observations made in the course of the Committee's consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.46 and 50).

4. At the 50th meeting, the representative of Spain introduced a draft resolution (A/C.5/47/L.15).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.15 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

The General Assembly,

Recalling its resolutions 46/18 of 20 November 1991, 46/198 A of 20 December 1991, 46/198 B and 46/222 A of 14 February 1992 and 46/222 B of 22 May 1992,

Bearing in mind Security Council resolution 717 (1991) of 16 October 1991, by which the Council established the United Nations Advance Mission in Cambodia, and Council resolution 728 (1992) of 8 January 1992, by which the Council approved the proposal of the Secretary-General to expand the mandate of the Advance Mission,[1] especially with regard to the provision of assistance in mine clearing by Cambodians,

Bearing in mind also Security Council resolution 718 (1991) of 31 October 1991, by which the Council expressed its full support for the agreements on a comprehensive political settlement of the Cambodia conflict (Paris agreements), signed in Paris on 23 October 1991,[2] and Council resolution 745 (1992) of 28 February 1992, by which the Council established the United Nations Transitional Authority in Cambodia, in accordance with the report of the Secretary-General of 19 February 1992,[3] for a period not to exceed eighteen months,

Taking note of Security Council resolution 766 (1992) of 21 July 1992, by which the Council approved the efforts of the Secretary-General and his Special Representative to continue to implement the Paris agreements despite the difficulties,

Taking note also of Security Council resolutions 783 (1992) of 13 October 1992 and 792 (1992) of 30 November 1992, by which the Council confirmed that the electoral process should be carried out in accordance with the timetable laid down in the implementation plan and thus that

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*For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 46th, 50th, 68th, 69th, 72nd and 75th meetings, and corrigendum; and ibid., *Plenary Meetings*, 93rd and 110th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-sixth Session, Annexes*, agenda items 146 and 148.

[1] See *Official Records of the Security Council, Forty-sixth Year, Supplement for October, November and December 1991*, document S/23331; and ibid., *Forty-seventh Year, Supplement for January, February and March 1992*, document S/23331/Add.1.

[2] See A/46/608-S/23177, annex; see *Official Records of the Security Council, Forty-sixth Year, Supplement for October, November and December 1991*, document S/23177, annex.

[3] See *Official Records of the Security Council, Forty-seventh Year, Supplement for January, February and March 1992*, document S/23613.

the election for a constituent assembly would be held no later than May 1993,

Taking further note of Security Council resolution 792 (1992), by which the Council requested the Secretary-General to submit any recommendations for the holding of a presidential election to the Council for decision,

Having considered the report of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia (A/47/733) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/763),

Noting that the revised budgetary estimates for the Advance Mission and for the Transitional Authority as contained in the report of the Secretary-General (A/47/733) amount to 1,603,018,000 United States dollars gross (1,578,847,500 dollars net) for the period from 1 November 1991 to 31 July 1993, a reduction of 118,578,700 dollars gross (120,665,100 dollars net) from the initial cost estimates contained in the previous report of the Secretary-General,[4]

Noting also that the duration of the mandate of the Advance Mission extended from the signature of the Paris agreements until the establishment of the Transitional Authority by the Security Council, at which time the Advance Mission was absorbed into the Transitional Authority,

Recognizing that the costs of the Advance Mission and of the Transitional Authority are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recognizing also that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Noting with appreciation that voluntary contributions have been made to the Advance Mission and the Transitional Authority by certain Governments,

1. *Endorses* the observations and recommendations made by the Advisory Committee on Administrative and Budgetary Questions in its report (A/47/763);

2. *Urges* all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia in full and on time;

3. *Decides*, at this stage, to appropriate, in accordance with the recommendation contained in paragraph 62 of the report of the Advisory Committee, an amount of 483,961,200 dollars gross (470,808,500 dollars net) for the continued operation of the Transitional Authority for the period from 1 November 1992 to 30 April 1993, in addition to the amount of 839,576,200 dollars gross (833,171,300 dollars net) already appropriated for the Advance Mission and the Transitional Authority;

4. *Decides also*, as an ad hoc arrangement, to apportion the amount of 483,961,200 dollars gross (470,808,500 dollars net) among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991 and 46/198 A, and taking into account the scale of assessments for the years 1992, 1993 and 1994;[5]

5. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 4 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 13,152,700 dollars approved for the Transitional Authority;

6. *Decides* that the unencumbered balance of 162,345,800 dollars gross (160,941,000 dollars net) in respect of the period from 1 November 1991 to 31 October 1992 shall be set off against the apportionment among Member States as provided for in paragraph 4 above;

7. *Authorizes* the Secretary-General to enter into commitments for the operation of the Transitional Authority at a rate not to exceed 241,841,300 dollars gross (235,823,600 dollars net) for the period from 1 May to 31 July 1993, subject to obtaining the prior concurrence of the Advisory Committee, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

8. *Decides* to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the Transitional Authority in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;[6]

9. *Invites* the new Member States listed in paragraph 8 above to make advance payments against their assessed contributions, to be determined;

10. *Invites* voluntary contributions to the Transitional Authority in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

11. *Requests* the Secretary-General to take all necessary action to ensure that the Transitional Authority is administered with a maximum of efficiency and economy;

12. *Also requests* the Secretary-General to submit to the General Assembly at its forty-eighth session a detailed performance report on the budget of the Transitional

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[4] A/46/903.

[5] See resolution 46/221 A.

[6] See decision 47/456.

Authority, including the planned disposal of the assets of the operation;

13. *Decides* to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations Transitional Authority in Cambodia".

DOCUMENT A/47/824/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*9 September 1993*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 123 appears in part I of the report of the Committee (document A/47/824 above).

2. At its 68th, 69th, 72nd and 75th meetings, on 18, 23 and 27 August and 7 September 1993, the Fifth Committee further considered the item. It had before it the report of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia (A/47/733/Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/982).

3. Statements and observations made in the course of the Committee's further consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.68, 69, 72 and 75)

4. At the 75th meeting, the representative of the Netherlands introduced a draft resolution (A/C.5/47/L.41).

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.41 without a vote (see para. 6 below).

Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

FINANCING OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

B

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia (A/47/733/Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/982),

Bearing in mind Security Council resolutions 717 (1991) of 16 October 1991, 718 (1991) of 31 October 1991, 728 (1992) of 8 January 1992, 745 (1992) of 28 February 1992, 766 (1992) of 21 July 1992, 783 (1992) of 13 October 1992, 792 (1992) of 30 November 1992, 810 (1993) of 8 March 1993, 826 (1993) of 20 May 1993, 835 (1993) of 2 June 1993 and 840 (1993) of 15 June 1993,

Reaffirming that the costs of the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Advance Mission and the Transitional Authority by certain Governments,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Expressing concern about the financial situation of the Transitional Authority, owing to overdue payments by Member States of their assessments, particularly Member States in arrears,

Expressing deep concern about the adverse effect that the deteriorating financial situation has on reimbursement to troop contributors, placing an additional burden on these countries,

Noting that the amount referred to in section IV of the report of the Secretary-General has been revised to 13 million United States dollars,

1. *Endorses* the observations and recommendations made by the Advisory Committee on Administrative and Budgetary Questions in its report (ibid.);

2. *Urges* all Member States to ensure payment of their assessed contributions to the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia promptly and in full;

3. *Requests* the Secretary-General to explore all possibilities in order to ensure prompt reimbursement to troop-contributing countries;

4. *Decides*, at this stage, to appropriate, in accordance with the recommendation contained in paragraph 14 of the report of the Advisory Committee, an amount of 85 million United States dollars net to meet the additional requirements of the Transitional Authority for the period from 1 May to 31 July 1993 and for the continued operation of the Transitional Authority from 1 August 1993 to the end of its mandate, in accordance with Security Council resolution 860 (1993) of 27 August 1993, in addition to the total amount of 1,397,191,600 dollars gross (1,376,845,400 dollars net) already appropriated for the Advance Mission and the Transitional Authority, inclusive of the amount of 236 million dollars authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 7 of General Assembly resolution 47/209 A of 22 December 1992 for the period from 1 May to 31 July 1993;

5. *Decides also*, as an ad hoc arrangement, to apportion the amount of 85 million dollars net, for the period from 1 May 1993 to the end of the mandate of the Transitional Authority, in accordance with Security Council resolution 860 (1993), among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of

General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and taking into account the scale of assessments set out in Assembly resolution 46/221 A of 20 December 1991 and Assembly decision 47/456 of 23 December 1992;

6. *Decides further* to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Transitional Authority in accordance with the rates of assessment to be adopted by the General Assembly for these Member States no later than at its forty-eighth session;

7. *Invites* the new Member States mentioned in paragraph 6 above to make advance payments against their assessed contributions, to be determined;

8. *Invites* voluntary contributions to the Transitional Authority in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

9. *Requests* the Secretary-General to submit to the General Assembly at its forty-eighth session a detailed and up-to-date performance report on the budget of the Advance Mission and the Transitional Authority for the period from 1 November 1991 to the end of the mandate of the Transitional Authority, in accordance with Security Council resolution 860 (1993);

10. *Decides* that the disposition of the property of the Transitional Authority shall proceed on the basis of the principle that the equipment of the Transitional Authority should, wherever possible and cost-effective, be transferred to other missions, and, in this connection, endorses the recommendation of the Advisory Committee with regard to the disposition of the equipment (see A/47/990), and requests the Secretary-General to proceed with the disposition on this basis;

11. *Requests* the Secretary-General to submit a report early at the forty-eighth session providing a detailed explanation for the donation of certain assets to the Government of Cambodia along with the proposals for the donation of any remaining assets which cannot be transferred to other missions;

12. *Decides*, with regard to section IV of the report of the Secretary-General (A/47/733/Add.1), that the Secretary-General may use, on an extraordinary and temporary basis, an amount from the existing reserves equivalent to the pledges received and that repayment of any reserves so utilized shall be the first charge on receipts from voluntary contributions, and requests the Secretary-General to report to the General Assembly at its forty-eighth session, through the Advisory Committee, on the financial situation with regard to the joint interim administration referred to in section IV of his report, including proposals on this matter;

13. *Invites* Member States and other States in a position to do so to respond positively to the appeal of the Secretary-General for voluntary contributions for financial assistance to the joint interim administration of Cambodia;

14. *Requests* the Secretary-General to submit revised cost estimates related to the liquidation of the Transitional Authority, scheduled to start on 1 September 1993;

15. *Authorizes* the Secretary-General to enter into commitments of up to 100 million dollars to meet the costs associated with the initial liquidation of the Transitional Authority over the period from 1 September to 31 December 1993, subject to obtaining the prior concurrence of the Advisory Committee, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

16. *Requests* the Advisory Committee to report to the General Assembly at its forty-eighth session on action taken with regard to paragraph 15 above;

17. *Requests* the Secretary-General to take all necessary action to ensure that the Transitional Authority is administered with a maximum of efficiency and economy.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 93rd plenary meeting, on 22 December 1992, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part I of its report (A/47/824, para. 6). For the final text, see resolution 47/209 A.[7]

At its 110th plenary meeting, on 14 September 1993, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part II of its report (A/47/824/Add.1, para. 6). For the final text, see resolution 47/209 B.[8]

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[7] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

[8] Ibid., vol. II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/47/285-S/24183	Letter dated 24 June 1992 from the representative of Japan to the Secretary-General transmitting the texts of the Tokyo Declaration on the Cambodia Peace Process and the Tokyo Declaration on the Rehabilitation and Reconstruction of Cambodia, issued at the conclusion of the Ministerial Conference on the Rehabilitation and Reconstruction of Cambodia on 22 June 1992	See *Official Records of the Security Council, Forty-seventh Year, Supplement for April, May and June 1992*, document S/24183
A/47/312-S/24238	Letter dated 2 July 1992 from the representative of Senegal to the Secretary-General transmitting the texts of a letter from the President of Senegal to the Secretary-General and the position paper on the new world order prepared by the Summit Level Group for South-South Consultation and Cooperation (Group of Fifteen) at its second annual meeting, held at Caracas from 27 to 29 November 1991	
A/47/351-S/24357	Letter dated 28 July 1992 from the representative of Singapore to the Secretary-General transmitting the text of the joint communiqué of the twenty-fifth Ministerial Meeting of the Association of South-East Asian Nations, held at Manila on 21 and 22 July 1992	
A/47/496	Letter dated 2 October 1992 from the Head of State and President of the Supreme National Council of Cambodia to the Secretary-General	
A/47/519	Letter dated 9 October 1992 from the representative of Cambodia to the Secretary-General transmitting the text of the letter dated 9 October 1992 from the Head of State and President of the Supreme National Council of Cambodia to the Secretary-General	
A/47/733 and Add.1	Report of the Secretary-General	
A/47/763	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/47/982	*Idem*	
A/47/990	Report of the Advisory Committee on Administrative and Budgetary Questions on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations	
A/C.5/47/L.15	Draft resolution	See A/47/824, paras. 4 and 6
A/C.5/47/L.41	*Idem*	See A/47/824/Add.1, paras. 3 and 6

United Nations

GENERAL ASSEMBLY

Official Records

Agenda item 124

ANNEXES

FORTY-SEVENTH SESSION

NEW YORK, 1992/1993

Agenda item 124: Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations*

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DOCUMENTS A/47/832 AND ADD.1

Report of the Fifth Committee

DOCUMENT A/47/832

PART I OF THE REPORT

[*Original: Spanish*]
[*22 December 1992*]

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session, as item 124, the item entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations" and to allocate it to the Fifth Committee for consideration and report.

2. The Fifth Committee considered the item at its 4th to 10th, 34th, 42nd, 45th, 50th and 52nd meetings, between 13 October and 21 December 1992.

3. For its consideration of the item, the Committee had before it the following documents:

[*See the list of documents at the end of the present fascicle.*]

4. The comments and observations made in the course of the Committee's discussion of the item and the replies to queries raised are reflected in the summary records of the meetings (A/C.5/47/SR.4-10, 34, 42, 45, 50 and 52).

Consideration of proposals

Draft resolution A/C.5/47/L.8

5. At the 50th meeting, on 19 December, the representative of Canada, following informal consultations, introduced a draft resolution (A/C.5/47/L.8).

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.8 without a vote (see para. 11 below, draft resolution I).

7. Following the adoption of the draft resolution, the representatives of Uganda and Japan spoke in explanation of position.

Draft resolution A/C.5/47/L.19

8. At the 52nd meeting, on 21 December, the representative of Canada, following informal consultations, introduced a draft resolution (A/C.5/47/L.19) and orally revised it by replacing, in the operative paragraph of section II, the phrase "into groups" by the phrase "into the groups", and by adding, at the end of the paragraph, after the term "forty-eighth" the term "regular".

9. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.19, as orally revised, without a vote (see para. 11 below, draft resolution II).

10. Following the adoption of the draft resolution, the representatives of Madagascar, India, Uganda, the Islamic Republic of Iran and Brazil spoke in explanation of position.

Recommendation of the Fifth Committee

11. The Fifth Committee recommends to the General Assembly the adoption of draft resolutions I and II below:

Draft resolution I

ESTABLISHMENT OF A PEACE-KEEPING RESERVE FUND

The General Assembly,

Having considered with appreciation the report of the Secretary-General entitled "An agenda for peace" (A/47/277-S/24111),

Having considered with appreciation also the reports of the Secretary-General (A/46/600 and Add.1-3, A/47/1, and A/C.5/47/13) and the Advisory Committee on Administrative and Budgetary Questions (A/46/765 and A/47/565),

Noting that the Organization is confronted with increasing demands and challenges in the area of peace-keeping operations,

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* For the records of the relevant meetings, see *Official Records of the General Assembly, Forty-seventh Session, Fifth Committee*, 4th to 10th, 34th, 42nd, 45th, 50th, 52nd, 63rd, 68th to 70th, 72nd, 74th and 76th meetings, and corrigendum; and ibid., *Plenary Meetings*, 94th and 110th meetings. For the prior consideration of the question, see *Official Records of the General Assembly, Forty-fifth Session, Annexes*, agenda item 134.

Recognizing the unpredictable nature of peace-keeping operations and the consequent necessity of giving the Secretary-General adequate resources to respond in a timely manner to a crisis,

Recognizing also that it is essential to provide peace-keeping operations, especially in their start-up phases, with the necessary financial resources to enable the timely, full and effective implementation of their mandates,

Decides:

(*a*) To establish under the authority of the Secretary-General effective 1 January 1993 a Peace-keeping Reserve Fund as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peace-keeping operations;

(*b*) To authorize the Secretary-General to advance from the Fund such sums as may be necessary to finance:

(i) Unforeseen and extraordinary expenses relating to peace-keeping operations within the commitment authority established by the General Assembly;

(ii) Budgetary appropriations, including start-up costs, approved by the General Assembly for new, expanded or renewed peace-keeping operations pending the collection of assessed contributions;

(*c*) That the advances authorized in accordance with subparagraph (*b*) above shall be reimbursed as soon as receipts from contributions are available for these purposes;

(*d*) That the level of the Fund shall be 150 million United States dollars;

(*e*) That Member States' shares of the Fund shall remain fixed and shall be calculated on the basis of the ad hoc apportionment as set out in General Assembly resolution 45/247 of 21 December 1990;

(*f*) That the Fund shall be financed as follows:

(i) By the transfer of the balance of the excess of income over expenditures in the special accounts for the United Nations Transition Assistance Group and the United Nations Iran-Iraq Military Observer Group after the credits to Member States have been applied in accordance with General Assembly resolutions 45/265 of 17 May 1991 and 47/206 and 47/207 of 22 December 1992, based on the latest rates of apportionment applied for the Transition Assistance Group and the Military Observer Group;

(ii) By the transfer of whatever portion of the amount of 154,881,112 dollars retained in the General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987 is needed for each Member State to reach its fixed share of the Peace-keeping Reserve Fund based on the ad hoc apportionment set out in Assembly resolution 45/247;

(*g*) That States which become Members of the United Nations following the date of the adoption of the present resolution and which do not have a claim to a share in the Fund shall contribute to the Fund in accordance with the scale of apportionment for peace-keeping operations in effect on the date of their first assessment for United Nations peace-keeping operations;

(*h*) That all outstanding contributions to the United Nations Transition Assistance Group and/or the United Nations Iran-Iraq Military Observer Group at the date of the final liquidation of these accounts shall be transferred as receivable assets to the Fund;

(*i*) (i) That the sum referred to in subparagraph (*f*) (i) above shall become credits available to Member States that have paid their assessed contributions in full to the United Nations Transition Assistance Group and/or the United Nations Iran-Iraq Military Observer Group upon the liquidation of the Fund;

(ii) That the sum referred to in subparagraph (*f*) (ii) above shall reduce the credits available to Member States in the General Fund by the amounts transferred to the Peace-keeping Reserve Fund and shall become credits to Member States which have no unpaid assessed contributions to the regular budget for the biennium 1986-1987, upon the liquidation of the Peace-keeping Reserve Fund;

(*j*) To address the issue of the imputation of interest income earned in the Fund at the earliest opportunity during its forty-seventh session;

(*k*) That the Fund shall be administered in accordance with the Financial Regulations and Rules of the United Nations, without prejudice to the funding of the activities of the regular budget;

(*l*) To request the Secretary-General to report on actions taken to implement the present resolution at the earliest opportunity during its forty-seventh session.

Draft resolution II

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

The General Assembly,

Having considered the report of the Secretary-General on the composition of the existing groups of Member States for the apportionment of the costs of peace-keeping operations financed through assessed contributions (A/47/484),

Also having considered the note by the Secretary-General (A/C.5/47/22) transmitting a communication from Czechoslovakia to the Fifth Committee,

Bearing in mind the special responsibilities of the States permanent members of the Security Council in the financing of peace-keeping operations, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, entitled "General principles to serve as guidelines for the sharing of the costs of future peace-keeping operations involving heavy expenditures",

Recalling its resolution 3101 (XXVIII) of 11 December 1973, in which the composition of groups for the assessment of contributions to the United Nations Emergency Force is set out, and its subsequent resolutions relating to the composition of groups, the latest of which is resolution 47/41 of 1 December 1992 on the financing of the United Nations Operation in Somalia,

Also recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by peace-keeping operations, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Reaffirming that the financing of peace-keeping operations is the collective responsibility of all Member States, in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

I

Recalling paragraph 6 of its resolution 46/233 of 19 March 1992 on the financing of the United Nations Protection Force,

1. *Decides*, as an ad hoc arrangement, in respect of the apportionment of the appropriations referred to in General Assembly resolutions 46/233 of 19 March 1992, 46/222 B and 46/240 of 22 May 1992, 46/195 B of 31 July 1992 and 47/41 of 1 December 1992, that:

(*a*) San Marino shall be included in the group of Member States set out in paragraph 3 (*b*) of Assembly resolution 43/232 of 1 March 1989 and that its contributions to the financing of peace-keeping operations shall be calculated in accordance with the provisions of the relevant resolutions to be adopted by the Assembly regarding the scale of assessments;

(*b*) Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, Slovenia, Tajikistan, Turkmenistan and Uzbekistan shall be included in the group of Member States set out in paragraph 3 (*c*) of Assembly resolution 43/232, that their contributions to the financing of peace-keeping operations shall be calculated in accordance with the provisions of the relevant resolutions to be adopted by the Assembly regarding the scale of assessments, and that the assessment rate of the Russian Federation shall be based on its relevant regular budget assessment rates;

2. *Takes note* of the fact that Czechoslovakia will cease to exist as at 31 December 1992 (see A/47/774);

II

Recognizing that the composition of groups for the apportionment of peace-keeping expenses presently applied constitutes an ad hoc arrangement,

Noting that the report of the Secretary-General on the composition of the existing groups of Member States for the apportionment of the costs of peace-keeping operations financed through assessed contributions (A/47/484) has not addressed all the aspects in the allocation of countries to the four groups as set out in the relevant General Assembly resolutions for the financing of peace-keeping operations,

Requests the Chairman of the Fifth Committee to call together an open-ended working group of the Fifth Committee during the forty-seventh session of the General Assembly to examine the placement of Member States into the groups for the apportionment of peace-keeping expenses, with the objective of establishing standard criteria, in order to ensure that that placement is applied in a consistent manner which could be used to allocate Member States to the groups for all future peace-keeping operations, and to report thereon to the Assembly at its forty-eighth regular session;

III

Recalling its resolutions 44/192 A to C of 21 December 1989 and 45/258 of 3 May 1991,

Having considered the report of the Secretary-General on the support account for peace-keeping operations (A/47/655 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/757),

Also having considered the report of the Secretary-General on the review of the rates of reimbursement to the Governments of troop-contributing States (A/47/776),

Reaffirming the need to continue to improve the administrative and financial management of peace-keeping operations,

1. *Takes note* of the report of the Secretary-General on the support account for peace-keeping operations (A/47/655 and Corr.1), and concurs with the observations and recommendations contained in the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/757);

2. *Also takes note* of the report of the Secretary-General on the review of the rates of reimbursement to the Governments of troop-contributing States (A/47/776), and requests the Secretary-General to keep this matter under review and to report thereon to the General Assembly at its forty-eighth session;

3. *Encourages* those Member States which have not yet responded to the questionnaire sent out by the Secretary-General requesting information on military salary scales in effect as at December 1991 to do so as rapidly as possible;

4. *Notes with concern* that, in consequence of the shortfall of financial contributions, troop-contributing States are not being reimbursed to the full extent of the established rates for some operations;

5. *Reaffirms its request* that the Secretary-General, to the extent possible, make payment of arrears due to current and former troop-contributing States;

6. *Invites* the Secretary-General, as chief administrative officer, to continue the strengthening and reform of the Secretariat units dealing with peace-keeping operations, so that they can deal effectively and efficiently with the planning, launching, ongoing management and termination of those operations;

7. *Reiterates its call* upon all Member States to pay their assessed contributions in full and on time, and encourages those States which can do so to make voluntary contributions acceptable to the Secretary-General;

8. *Notes* that the reports requested of the Secretary-General on the reserve stock of commonly used equipment and supply items and the use of civilians in peace-keeping operations, in paragraph 13 of General Assembly resolution 45/258, have not been submitted, and requests that these reports be submitted to the Assembly at its forty-eighth session;

9. *Also notes* that the report requested of the Secretary-General in paragraph 14 of General Assembly resolution 45/258 on a review of the present practices and approaches regarding the calculation of expenditures incurred by the United Nations in the conduct of peace-keeping operations, including the financial arrangements of the Organization with Governments in respect of such calculations, has not yet been submitted, and requests that this report be submitted to the Assembly at its forty-eighth session;

10. *Decides* to include in the provisional agenda of its forty-eighth session the item entitled "Administrative and

budgetary aspects of the financing of the United Nations peace-keeping operations";

IV

Taking note of the report of the Secretary-General on the United Nations Operation in Cyprus[1] and the decision of the Security Council as contained in its resolution 796 (1992) of 14 December 1992,

Noting the appeal of the Secretary-General to all Member States to make voluntary contributions to the Special Account for the United Nations Peace-keeping Force in Cyprus,[2]

Invites all States Members of the United Nations to respond positively to the appeal of the Secretary-General for voluntary contributions to the United Nations Peace-keeping Force in Cyprus.

DOCUMENT A/47/832/ADD.1

PART II OF THE REPORT

[*Original: Spanish*]
[*9 September 1993*]

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 124 appears in part I of the report of the Committee (document A/47/832 above).

2. The Fifth Committee further considered the item separately at its 63rd, 68th, 69th, 70th, 72nd and 74th meetings, on 5 April, 18, 23, 25 and 27 August and 3 September 1993, and in conjunction with item 104 (Programme budget for the biennium 1992-1992) at its 76th meeting, on 10 September. It had before it the report of the Advisory Committee on Administrative and Budgetary Questions on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations (A/47/990).

3. Statements and observations made in the course of the Committee's further consideration of the item are reflected in the summary records of the meetings (A/C.5/47/SR.63, 68, 69, 70, 72, 74 and 76).

4. At its 70th meeting, on the proposal of its Chairman, the Committee decided, without objection, to recommend that the General Assembly defer until its forty-eighth session further consideration of the question of the placement of Member States into the groups for the apportionment of peace-keeping expenses (see para. 8 below).

5. At the 74th meeting, the representative of the Netherlands introduced a draft resolution (A/C.5/47/L.46).

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.46 without a vote (see para. 7 below).

Recommendations of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

B

The General Assembly,

Reaffirming the role of the General Assembly in accordance with Article 17 of the Charter of the United Nations,

Having considered the report of the Advisory Committee on Administrative and Budgetary Questions (A/47/990), as well as the introductory statement by its Chairman, on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations,

1. *Decides* that the administrative, budgetary and management aspects of the financing of the peace-keeping operations shall be reviewed urgently and thoroughly with a view to improving the efficiency and cost-effectiveness of the peace-keeping operations, as well as to providing enhanced budgetary control by Member States;

2. *Endorses* the report of the Advisory Committee on Administrative and Budgetary Questions;

3. *Requests* the Secretary-General to submit a comprehensive report to the General Assembly at its forty-eighth session on all issues which affect the successful operation and administration of the peace-keeping operations, including steps taken to comply with the report of the Advisory Committee and taking into account the views expressed by Member States during the resumed forty-seventh session of the Assembly;

4. *Also requests* the Secretary-General, in this context, to provide an overview of the administrative guidelines applicable to the management of peace-keeping operations;

5. *Further requests* the Secretary-General, in this connection, to report to the General Assembly at its forty-eighth session on arrangements relating to the reimbursement to troop-contributing countries for death, injury, disability and illness resulting from service in the peace-keeping operations, as well as to submit recommendations on arrangements for standardization of compensation, including direct payment to the beneficiaries.

* * *

8. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

The General Assembly defers until its forty-eighth session further consideration of the question of the placement of Member States into the groups for the apportionment of peace-keeping expenses.

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[1] See *Official Records of the Security Council, Forty-seventh Year, Supplement for October, November and December 1992*, documents S/24917 and Add.1.

[2] Ibid., document S/24938.

ACTION TAKEN BY THE GENERAL ASSEMBLY

At its 94th plenary meeting, on 23 December 1992, the General Assembly adopted draft resolutions I and II submitted by the Fifth Committee in part I of its report (A/47/832, para. 11). For the final texts, see resolutions 47/217 and 47/218 A.[3]

At its 110th plenary meeting, on 14 September 1993, the General Assembly adopted the draft resolution submitted by the Fifth Committee in part II of its report (A/47/832/Add.1, para. 7). For the final text, see resolution 47/218 B.[4]

At the same meeting, the General Assembly adopted the draft decision submitted by the Fifth Committee in part II of its report (ibid., para. 8). For the final text, see decision 47/472.[4]

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[3] See *Official Records of the General Assembly, Forty-seventh Session, Supplement No. 49*, vol. I.

[4] Ibid., vol. II.

LIST OF OTHER DOCUMENTS PERTAINING TO THE ITEM

Symbol	*Title or description*	*Observations and references*
A/46/600 and Add.1-3	Report of the Secretary-General on the financial situation of the United Nations	
A/46/765	Report of the Advisory Committee on Administrative and Budgetary Questions on the financial situation of the United Nations	
A/47/1	Report of the Secretary-General on the work of the Organization	*Official Records of the General Assembly, Forty-seventh Session, Supplement No. 1*
A/47/232-S/24025 and Corr.1	Letter dated 26 May 1992 from the representatives of Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Honduras, Jamaica, Mexico, Paraguay, Uruguay and Venezuela to the Secretary-General transmitting the text of guidelines for strengthening the capacity of the United Nations in the area of preventive diplomacy, peacemaking and peace-keeping	*Official Records of the Security Council, Forty-seventh Year, Supplement for April, May and June 1992*, document S/24025
A/47/277-S/24111	Report of the Secretary-General entitled "An Agenda for Peace", submitted pursuant to the statement adopted at the Summit Meeting of the Security Council on 31 January 1992	Ibid., document S/24111
A/47/484	Report of the Secretary-General on the composition of the existing groups of Member States for the apportionment of the costs of peace-keeping operations financed through assessed contributions	
A/47/565	Report of the Advisory Committee on Administrative and Budgetary Questions on the financial situation of the United Nations	
A/47/655 and Corr.1	Support account for peace-keeping operations: report of the Secretary-General	
A/47/757	__________: report of the Advisory Committee on Administrative and Budgetary Questions	
A/47/774	Letter dated 10 December 1992 from the representative of Czechoslovakia to the Secretary-General on the dissolution of the Czech and Slovak Federal Republic	
A/47/776	Review of the rates of reimbursement to the Governments of troop-contributing States: report of the Secretary-General	
A/47/898	Establishment of the Peace-keeping Reserve Fund: note by the Secretary-General	
A/47/927	Note verbale dated 13 April 1993 from the Mission of Ukraine to the Secretary-General transmitting a note dated 7 April 1993 from the Ministry for Foreign Affairs of Ukraine to the Secretary-General on the relocation of Ukraine to group (*c*) of the groups of Member States for the apportionment of the costs of peace-keeping operations financed through assessed contributions	
A/47/964	Letter dated 9 June 1993 from the representative of Singapore to the Secretary-General transmitting the texts of the comments of the Mission of the Republic of Singapore to the United Nations on the report of the Independent Advisory Group on United Nations Financing entitled "Financing an Effective United Nations"	
A/47/990	Report of the Advisory Committee on Administrative and Budgetary Questions	
A/C.5/47/13	Report of the Secretary-General on the financial situation of the United Nations	
A/C.5/47/22	Note by the Secretary-General transmitting to the Fifth Committee correspondence on agenda item 124	
A/C.5/47/L.8	Draft resolution	See A/47/832, paras. 5 and 11
A/C.5/47/L.19	*Idem*	Ibid., paras. 8 and 11
A/C.5/47/L.46	*Idem*	See A/47/832/Add.1, paras. 5 and 7